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1994-1995

Annual Report

South Carolina

Department of Revenue



David M. Beasley, Governor

Burnet R. Maybank III, Director

1994-1995

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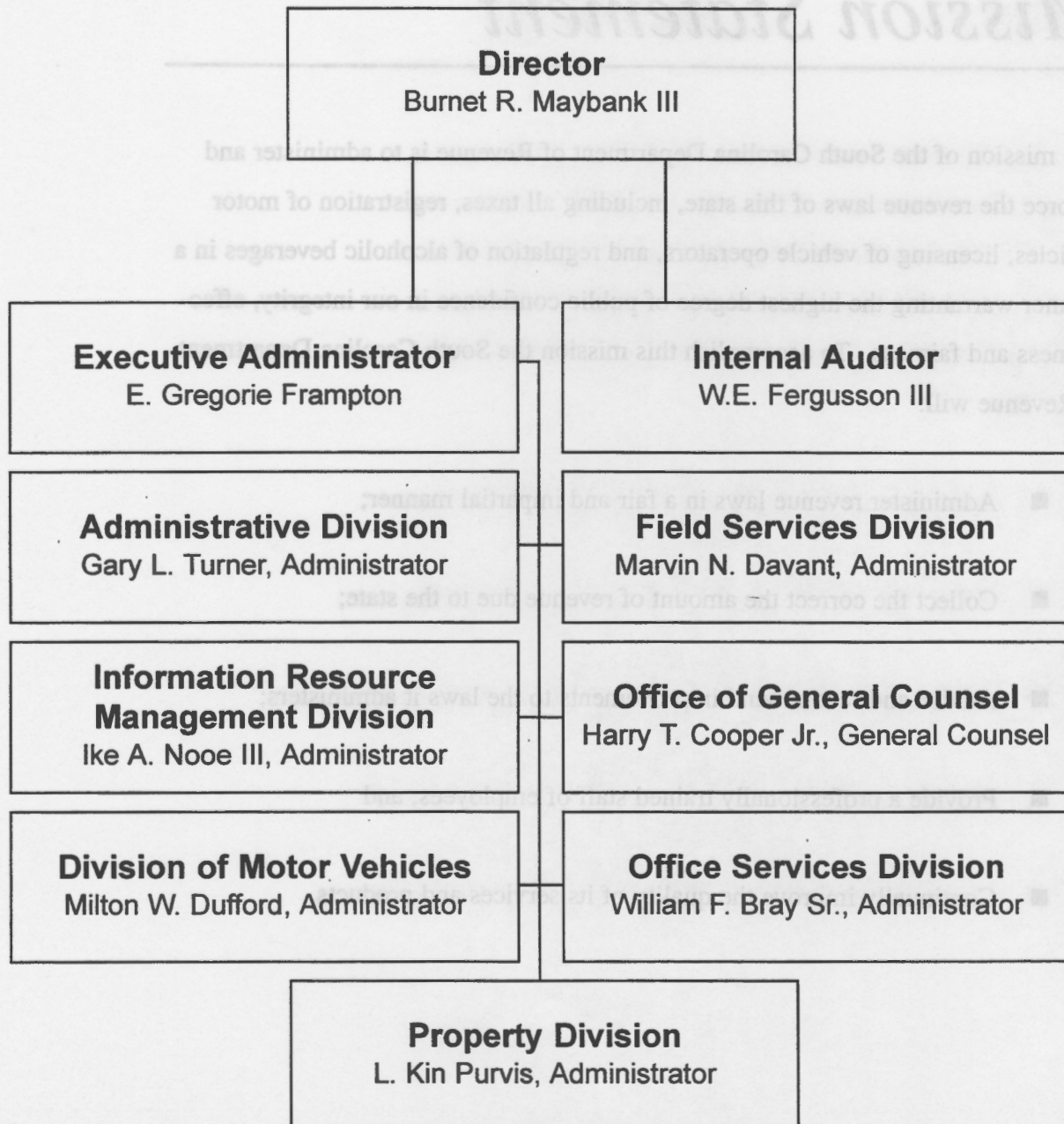
South Carolina Department of Revenue

Mission Statement

The mission of the South Carolina Department of Revenue is to administer and enforce the revenue laws of this state, including all taxes, registration of motor vehicles, licensing of vehicle operators, and regulation of alcoholic beverages in a manner warranting the highest degree of public confidence in our integrity, effectiveness and fairness. To accomplish this mission the South Carolina Department of Revenue will:

- Administer revenue laws in a fair and impartial manner;
- Collect the correct the amount of revenue due to the state;
- Advise and recommend improvements to the laws it administers;
- Provide a professionally trained staff of employees; and
- Continually improve the quality of its services and products.

South Carolina Department of Revenue



ACCOMPLISHMENTS OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE FOR 1994-1995

Customer Service

- The Department of Revenue participated in customer satisfaction survey with the University of South Carolina Institute of Public Affairs. The survey showed that 87.8% of the customers contacted are satisfied with the service received from the agency.
- Vehicle titles are now being offered in 26 Division of Motor Vehicles branches, reducing the time a person must wait and the distance they must travel to obtain a title.
- A style manual was prepared by the Public Affairs Office to develop consistency in writing and language skills used by employees in communicating with the public.
- The Department of Revenue's popular brochure, "Moving to South Carolina," was distributed to more than 25,000 individuals who wanted information about taxes in South Carolina.
- A new publication was initiated focusing on customer service and quality issues, recognizing employees who receive positive feedback from customers.

Employee Development

- Substantially enhanced training on the South Carolina Automated Tax System was delivered to 636 department employees for a total of 5,564 training hours.
- Significant progress was made in the implementation of the Quality and Leadership Development Plan, offering 72 classes to 1,245 participants for 13,674 training hours.
- Education continued to be a focus of the agency. College credit courses were offered at the Department of Revenue after hours for employees by Midlands Technical College. The department began a Toastmasters program to improve speaking skills of employees. The John Weeks Fellowship was offered to employees who are seeking a master's degree in business administration.

- The Division of Motor Vehicles training program was revamped with new courses for employees implemented.
- The agency's award-winning employee health and fitness program, Health Return, was expanded to the Division of Motor Vehicles field offices.

Finance

- The Department of Revenue developed a zero base budget this year for the first time.
- The South Carolina Association of Counties recognized the Department of Revenue's Controller Dale M. "Dusty" Rhodes for his contributions to the success of their debt setoff program.
- The Department of Revenue received an outstanding evaluation from the State Auditor's Office which reported, "There were no violations of, or departures from, any state rule, regulation or policy."
- The License Revenue Accounting Section was streamlined, maximizing the cost effectiveness of the section and releasing resources for use by other areas of the agency.

Technology

- The property module of the South Carolina Automated Tax System was implemented, providing employees with the ability to provide greater service to our customers and perform duties more timely and efficiently.
- The Fax on Demand forms system was available to the public November 1994 and averages 237 forms requests per day. Because the forms are faxed, taxpayers may have their forms immediately and the automation of this system has allowed employees greater time to fill the written orders for forms.
- The Problem Driver Pointer System was implemented to allow Division of Motor Vehicles offices to communicate with the nationwide directory of problem drivers before issuing drivers' licenses.
- A new telephone system was installed for Division of Motor Vehicles offices which provides customers with accurate information about DMV transactions. This service is available 24 hours daily.

- Taxpayers filed 263,565 state tax returns through the use of electronic filing.
- Taxpayers filed about 7,300 income tax returns using SCANTAX, a personal computer filing program which reduces errors and processing time.

Voluntary Compliance

- Legislation was passed to reduce the burden of compliance with state tax laws. The income tax code was recodified, simplifying filing procedures, making statutes more understandable and easier to locate. A new appeals procedure was approved which adopts a standard procedure for all tax assessments. Motor fuel tax laws were amended to coincide with federal laws, reducing the number of filers and enhancing compliance and enforcement. Legislation was enacted allowing the cigarette tax to be paid by the reporting method rather than through the purchase of tax stamps. The soft drink tax will be phased out over the next six years.

Miscellaneous

- South Carolina hosted the regional Motor Fuel Tax Evasion Task Force quarterly meeting in March 1995. Representatives from the Internal Revenue Service, the Department of Transportation, the Federal Highway Administration and seven states attended.
- Ike Nooe graduated from the South Carolina Executive Institute, an intense training program for upper managers.

RESPONSIBILITIES OF THE SOUTH CAROLINA DEPARTMENT OF REVENUE

EXECUTIVE DIVISION

Internal Audit Section

- Performs financial and operational audits of Department of Revenue divisions and departments at appropriate intervals
- Performs other special reviews and investigations
- Performs continuous review of electronic data processing activities and operations

Personnel Section

- Maintains employee personnel files
- Processes all employee transactions
- Maintains employee leave time
- Recruits qualified employees
- Manages the Equal Employment Opportunity/Affirmative Action plan of the agency
- Develops and maintains personnel policies and procedures
- Conducts classifications studies on employees
- Monitors and administers the employee pay plan
- Administers and coordinates employer benefits program
- Mediates employee relations matters
- Administers the Employee Performance Management System

Staff Development and Training Section

- Conducts training and staff development sessions for employees
- Develops, monitors and maintains training plans and materials
- Develops and implements the wellness program for the agency
- Monitors continuing professional education and continuing management education requirements for agency personnel

Quality Improvement Section

- Promotes the quality improvement philosophies throughout the agency
- Develops, evaluates and conducts training in the tools and techniques of the quality improvement process for the agency and the State Quality Network
- Monitors progress and tracks success of quality improvement teams
- Promotes quality improvement initiatives to state government agencies and others

ADMINISTRATIVE DIVISION

Accounting, Purchasing and Supply

- Records revenue
- Reviews data and analyzes significant changes in revenue
- Prepares daily and monthly revenue reports
- Reconciles agency and state records
- Reviews invoices and processes payments on accounts payable
- Prepares payroll and travel reports
- Develops and monitors agency budget
- Maintains agency risk-management program
- Manages supply services
- Maintains agency inventory of supplies and equipment
- Conducts procurement functions of agency
- Maintains security of the building
- Coordinates employee parking permits

Public Affairs Section

- Maintains working relationships with the news media
- Develops and manages taxpayer education programs
- Publishes taxpayer education and informational publications

Research Section

- Assists counties and municipalities with gross sales information
- Assists the Department of Commerce with recruitment of industry to the state
- Assists governor, legislators and support groups
- Prepares various monthly collection reports
- Assists local governments with implementation and administration of the local option sales and use tax
- Determines fiscal impact of proposed legislation
- Drafts and monitors legislation and regulations
- Prepares research studies
- Monitors and projects revenue collections
- Maintains organizational charts for the agency

DIVISION OF MOTOR VEHICLES

ADMINISTRATIVE SERVICES

Planning and Program Development

- Develops, contracts, designs and procures vehicle license plates
- Resolves requests for penalty refunds
- Processes suspensions and clearances of dishonored checks

- Administers special projects and programs
- Performs feasibility and impact studies
- Develops statistical reports and analysis
- Conducts research analysis for staffing of branch offices
- Coordinates telephone systems
- Develops DMV forms and documents

Support Services

- Coordinates driver examiner career apparel
- Monitors and audits vehicle license plates, audited forms and fee collections
- Develops, processes and duplicates DMV microfilm
- Audits, corrects and updates registration files
- Develops and conducts training programs for branch office personnel

Supply and Records

- Maintains inventory of license plates, validation decals and accountable documents
- Receives, stores and distributes perpetual inventory of documents, forms, paper goods and supplies
- Processes and mails personalized license plates

VEHICLE SERVICES

Title Section

- Processes vehicle title applications and documentation and collects fees at public windows and by mail
- Maintains 28 million title records
- Provides customer information and research and support for branch offices

Registration and Reciprocity

- Processes vehicle registrations
- Collects fees and issues registrations and license plates, renewals, disabled placards and dealer licenses
- Processes pending suspensions, revocations and cancellations
- Provides research, information, assistance and interpretation of state regulations and department policies to customers
- Coordinates and issues personalized license plates
- Maintains 3.2 million vehicle registration files

International Registration Plan

- Processes all IRP applications for motor carrier registrations
- Collects fees and prepares remittance for other member jurisdictions
- Issues IRP credentials such as license plates, cab cards, replacements and duplicates
- Prepares invoices and maintains IRP files and ledgers

FIELD SERVICES

- Administers service to the public in 67 branch offices in all 46 counties
- Performs all activity related to vehicle and driver licensing and registration
- Conducts vision, knowledge and road-skills testing for driver license applicants

FIELD SERVICES DIVISION

Audit Section

- Performs field audits of all taxes to determine correct tax liabilities
- Conducts examinations to determine compliance with state tax laws
- Conducts audits in connection with the International Registration Plan and the International Fuel Tax Agreement
- Conducts audits relating to the Department of Agriculture inspection fee and environmental impact fee.
- Provides taxpayer assistance in filing forms, answering questions and supplying forms
- Issues local option permits in taxpayer service centers to allow Sunday alcohol sales

Revenue Section

- Collects delinquent taxes owed the state
- Manages the telecollections office
- Advises taxpayers of delinquent taxes
- Enforces tax laws when delinquent taxes remain unpaid
- Enforces dyed fuel regulations, both for state and federal purposes
- Enforces regulatory laws of coin-operated devices and bingo

INFORMATION RESOURCE MANAGEMENT DIVISION

- Coordinates information technology direction for the agency
- Researches and analyzes agency functions and makes recommendations to maximize operational efficiency
- Maintains the security of mainframe computer databases, master files and the local area network
- Designs, implements and supports the agency's computerized processing functions on the mainframe and microcomputer systems
- Performs computer audits and tracking of taxes
- Maintains voice and data networks
- Designs, produces and manages the inventory of forms
- Produces statistical, financial and management reports

OFFICE SERVICES DIVISION

Administrative Support Section

- Researches and resolves errors and notices issued for sales, use, accommodations, local option, solid waste and the 5% surcharge taxes

Corporate Income Section

- Administers agency compliance programs for banks, saving and loan associations and corporations by conducting office audits, issuing and resolving assessments, approving refunds and coordinating the administrative dissolution programs with the Secretary of State

Estate, Gift and Abandoned Property

- Processes estate and gift tax returns, issues assessments and refunds, conducts office audits, performs audit selection, provides taxpayer assistance
- Administers unclaimed property

Individual Income Office Audit Section

- Provides taxpayer assistance, conducts compliance programs, audits tax extracts, conducts office audits and processes audit adjustments for individual income tax returns
- Administers partnership and fiduciary programs

License and Registration Section

- Registers business taxpayers and issues exemption certificates

License Office Audit Section

- Conducts office audits and issues assessment notices, reviews claims for refunds and credits and provides taxpayer assistance for the 20 miscellaneous taxes administered

Error Resolution Section

- Keys on-line corrections and assesses taxes due or issues refunds on individual income tax returns

Records and Microfilm Section

- Manages the records of the agency

Research and Review Section

- Provides technical assistance in the agency and to taxpayers for all tax laws

Revenue Agents Reports Section

- Conducts audits of income tax returns based on information from the IRS
- Administers the CP2000 RAR federal matching program

Service Section

- Provides telephone assistance pertaining to refund inquiries and technical questions on individual income taxes
- Handles and maintains debt match procedures
- Maintains and handles all returned refund checks and reviews all correspondence regarding refunds
- Analyzes and verifies data on individual income tax returns, adjusting and correcting tax returns and generating correspondence when necessary

Special Projects Section

- Administers special projects in the division and the agency such as Electronic Funds Transfer, Tax Helpline, bad checks and sales tax/miscellaneous business license tax bankruptcy claims

Withholding Section

- Administers withholding tax laws and controls contract, blanket, cash and rental bonds

Problems Resolution Section

- Resolves taxpayer problems, handles "special" amended returns and problem returns, audits returns and traces misapplied funds and coordinates magnetic media filing for withholding

Sales Tax Office Audit Section

- Audits sales, use, local option, accommodations, auto, casual excise and solid waste tax returns with errors
- Provides telephone assistance to taxpayers regarding adjustment notices, assessments, refunds and other sales and use tax matters

Error Review Section

- Examines, adjusts and processes individual income tax returns on assigned error lists

Administrative Section

- Provides administrative support for all sections in the division

Microcomputer Section

- Researches, designs, develops, documents and implements compiled dBase systems based on the needs of the division
- Designs or assists in the designing of forms, statistical documents, reports and correspondence for the division
- Purchases and maintains computer hardware and software for the division and provides training and assistance to employees on the equipment use

Mail Room

- Handles mail pick-up and delivery and courier services and oversees destruction of confidential material

Mail Processing Section

- Opens, sorts and stamps certain incoming mail for the agency

Tax Returns Processing Sections

- Processes, verifies, screens and numbers individual income tax returns

Revenue Processing

- Verifies information and resolves errors on returns and checks. Batches returns, numbers checks and returns, enters account numbers and endorses checks

Data Entry Section

- Captures, verifies and transfers data from returns to the mainframe; keys checks and returns for deposit; and operates the scanners

Data Control Section

- Coordinates and organizes batched returns for filing and distributes computer printouts and management reports

OFFICE OF THE GENERAL COUNSEL

Criminal Investigations Section

- Identifies and investigates allegations of criminal wrongdoing concerning tax, motor vehicles and certain alcoholic beverage licensing matters

Policy Section

- Works with the legislature to recodify the tax, alcoholic beverage and motor vehicle codes
- Drafts legislative proposals and comments on proposed legislation
- Drafts and disseminates policy documents in response to technical questions
- Makes recommendations concerning regulations
- Develops procedures for operating the appeals process within the agency
- Develops cooperative agreements with other state revenue departments
- Assists in providing technical training and assistance to the agency's operating divisions, local officials and others as needed

Regulatory Litigation Section

- Represents the agency in litigation dealing with motor vehicles, alcoholic beverage licenses, bingo and video poker before the Administrative Law Judge Division and other courts
- Advises other divisions on regulatory matters
- Reviews proposed policies, regulations and legislation dealing with regulatory matters
- Advises SC Law Enforcement Division agents on matters dealing with alcoholic beverage law enforcement

Revenue Litigation Section

- Responsible for all final agency determinations and litigation involving revenue matters
- Represents the Department of Revenue's interest in all collection matters such as foreclosure, bankruptcy, probate, etc.
- Oversees the department of revenue on all matters related to subpoenas
- Advises operating divisions on revenue matters

PROPERTY DIVISION

- Appraises and assesses real and personal property owned by or leased to manufacturers, utilities, railroads, pipelines and water companies
- Appraises and assesses personal property of merchants
- Oversees the operations and provides technical assistance to the offices of county assessor, auditor, treasurer and tax collector
- Oversees county reassessment programs
- Makes annual sales appraisal ratio studies to determine if reassessment is required
- Computes the Index of Taxpaying Ability for the state's school districts
- Determines eligibility of property for tax exemption
- Publishes the Agricultural Use Value Manual used by counties in determining value of agricultural property
- Publishes the Assessment Guide Manual used by counties to estimate the assessment for cars, trucks, boats, airplanes and other types of vehicles
- Responsible for approximately one-third of the statewide property tax base

TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Accommodations Tax	1984	Tax applies on all transient accommodations	2% accommodations (in addition to sales tax)	Local governments primarily where collected
Admissions Tax	1923	Entrance fee to places of amusement	5%	<ul style="list-style-type: none"> • Collected from fishing piers - Natural Resources • Collected from major tourism facilities - 25% to Dept of Commerce; 25% to municipality/county where collected; 50% to General Fund • Remainder - PRT
Aircraft Tax	1976	State property tax on aircraft of airlines	9.5% of fair market value multiplied by average millage	General Fund
Alcoholic Liquors Tax	1935	<u>Licenses:</u> Manufacturer's License Wholesaler's License Brewpub License Retailer's License Mini-Bottle License Cooking License Sunday Mini-Bottle License Registered Producer's Certificate of Registration Producer Representative's Certificate of Registration 24-hr. Mini-Bottle License for nonprofits 24-hr. License to sell from large bottles for nonprofits <u>Taxes:</u> Per 8 oz. of alcohol Mini-bottle Standard Case - Wholesalers Standard Case - Retailers Standard Case - Additional Surtax	\$50,000 - 2 years \$20,000 - 2 years \$2,000 - 2 years \$1,200 - 2 years \$1,500 - 2 years \$50 - 2 years \$150 per Sunday \$200 - 2 years \$50 - 2 years \$35 per day \$35 per day \$0.17 \$0.25 \$1.81 OR .71825 \$2.99 Per Liter \$0.56 9%	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Bank Tax	1937	Entire Net Income	4.5%	General Fund
Beer Tax	1933	<u>Licenses:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> Per ounce	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.006	<ul style="list-style-type: none"> • Fees from retail permits which include Sunday sales in a county where military base has closed, scheduled to close or reduced number of employees - special fund for redevelopment authority (\$61-9-312) • Remainder - General Fund
Bingo Tax	1982	<u>Licenses:</u> Class AA Class B Class C Class D Class E Promoter <u>Admissions:</u> Class AA (per player) Class B (per player) Class C Class D Class E	\$4,000 \$1,000 No Cost \$100 or \$200 \$500 \$1,000 \$9 \$2.50 No Cost 4% 4%	<ul style="list-style-type: none"> • 50% of revenue - General Fund • 37.5% - Department of Parks, Recreation and Tourism • 12.5% of remainder - Council on Aging (The per player tax is temporarily increased from \$8 to \$9 for Class AA games and from \$2 to \$2.50 for Class B games. Of this new revenue, \$948,000 annually must go to a special fund for senior citizen centers. Once this fund reaches \$8.8 million, the increase is repealed.)

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Business License Tax	1923	Little Cigars (per 8) Certain cigars (per 1,000) Expensive cigars (per 1,000) Cigarettes (pack of 20) Snuff and Chewing Tobacco (Manufacturers Price) Smoking Tobacco (Manufacturers Price)	\$0.02 \$11.00 \$20.00 \$0.07 5% 36%	General Fund
Casual Excise Tax	1982	Transfer of tangible personal property between individuals	5%	80% - Education Finance Act 20% - Education Improvement Act
Coin-Operated Devices	1939	<u>Owner/Operator Licenses:</u> Type A Type B Type C <u>Machine Licenses:</u> Type I Type II Type III Billiard Tables	\$50 - 2 years \$200 - 2 years \$2,000 - 2 years \$50 - 2 years \$200 - 2 years \$3,000 - 2 years \$50 - 2 years	General Fund
Corporate Income Tax	1922	Entire net income of domestic and foreign corporations	5%	General Fund
Corporate License Fee	1922	For each \$1,000 total paid in capital and paid in surplus Annual license fee	\$1 \$15	General Fund
Documentary Stamp Tax	1923	Conveyances of Realty (per \$500 value)	\$1.30	<ul style="list-style-type: none"> \$1 of every \$1.30 - General Fund \$0.10 of every \$1.30 - Heritage Land Trust \$0.20 of every \$1.30 - SC Housing Trust Fund
Electric Power Tax	1931	Per kilowatt hour of electric power manufactured, generated or imported for sale	\$0.0005	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Estate Tax	1922	Credit for state taxes shown on federal return	Amount shown as credit on federal return	General Fund
Forest Renewal Tax	1981	Primary forest products harvested in SC Per 1,000 board ft. of softwood Per 1,000 board ft. of hardwood Per cord of softwood Per cord of hardwood	\$0.50 \$0.25 \$0.20 \$0.07	Forest Renewal Fund
Highway Use Tax	1956	Registration/identification for each motor carrier Per gallon of motor fuel used in this state Temporary permit	\$8 - 2 years \$0.16 \$15 - 10 days	Department of Transportation
Individual Income Tax	1927	Entire net income of SC residents and income earned in SC by nonresidents having a business in this state or from sale, rental or income property in SC Rate is based on federal taxable income: 0 - \$2,190 \$2,191 - \$4,380 \$4,381 - \$6,570 \$6,571 - \$8,760 \$8,761 - \$10,950 More than \$10,951	2.5% 3% 4% 5% 6% 7%	General Fund
Local Option Sales and Use Tax	1991	Gross proceeds of tangible personal property purchased in this state or purchased outside of this state for use in this state. The tax applies only in counties in which voters have approved the tax.	1%	<ul style="list-style-type: none"> • 65% - Counties where collected • 35% - Municipalities where collected
Low-Level Radioactive Waste Tax	1983	Per cubic foot of radioactive waste disposed in SC	\$6	<ul style="list-style-type: none"> • 95% - Educational Endowment Fund • 5% - Barnwell County

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Motor Fuel Tax	1922	Per gallon of gasoline	\$0.16	<ul style="list-style-type: none"> • 12.34 cents/gallon - Dept. of Transportation • 2.66 cents/gallon - Retired bonds • 1 cent/gallon - General Fund
Motor Vehicle License Tax	1917	Levied on motor vehicles operated on SC public highways Passenger cars Passenger cars (for persons age 64) Passenger cars (for persons age 65 or older or disabled) Motorcycles Utility and camper trailers Trailers with empty weight of more than 2,500 lbs. Trucks, truck-tractors and road tractors: (Based on gross weight) 1-4,000 lbs. 4,001 - 5,000 lbs. 5,001 - 6,000 lbs. 6,001 - 7,000 lbs. 7,001 - 8,000 lbs. 8,001 - 9,000 lbs. Call DMV for fees for vehicles over 9,000 lbs.	All licenses issued for 2 years \$24 \$22 \$20 \$10 \$10 \$20 \$30 \$40 \$60 \$70 \$80 \$90	General Fund
Private Car Lines Tax	1976	Assessed value of railroad property	9.5% of fair market value multiplied by the average state millage rate	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Property Tax	1915	Assessed value of real and personal property - assessed value is the following percentage of fair market value: Primary residence Agricultural (private) Agricultural (corporate) All other property Manufacturing real/personal Utility real/personal Personal property Railroads, airlines and pipelines real/personal	Millage rates set by local governments multiplied by the following assessed values: 4% 4% 6% 6% 10.5% 10.5% 10.5% 9.5%	Local governments where collected
Retail License	1928	License required of every person who engages in business as a retailer Permanent license Temporary license Artists/Craftsmen license	\$50 \$50 \$20	General Fund
Sales Tax	1951	Gross proceeds of all retail sales, leases and rental of tangible personal property	5%	<ul style="list-style-type: none"> • 80% - Education Finance Act • 20% - Education Improvement Act
Savings & Loan Association Tax	1957	Entire net income	6%	General Fund
Soft Drinks Tax	1925	Soda fountain syrups (per gallon) Simple syrups (per gallon) Concentrates, powders, bases (per finished gallon) Bottled soft drinks (per gross of 1-cent units)	\$0.95 \$0.95 \$0.16 \$1.22	General Fund

TYPE OF TAX	YEAR ENACTED	MEASURE	RATE	REVENUE DISTRIBUTION
Solid Waste Tax	1991	Simple fee upon the sale of tires, batteries, motor oil and white goods: Motor oil and other lubricants Tires Lead-acid batteries White goods	\$0.08 per gallon \$2 per tire \$2 per battery \$2 per appliance	Solid Waste Management Fund to then be distributed to local governments for solid waste programs
Special Fuels Tax	1941	Per gallon of diesel and LP gas	\$0.16	Department of Transportation
Use Tax	1951	Gross proceeds of tangible personal property purchased outside SC for storage, use or consumption in SC	5%	<ul style="list-style-type: none"> • 80% - Education Finance Act • 20% - Education Improvement Act
Wine Tax	1933	<u>License:</u> Wholesalers Brewpub License Retailers (excluding Sunday) Retailers (including Sunday) Breweries and Wineries Certificate of Registration Winery/Brewery Application If winery uses own grapes Special Functions/Fair Permits Temporary Beer and Wine Permit <u>Tax:</u> U.S. sized containers: Per 8 oz. (not exceeding a gallon) Per gallon Additional tax per 8 oz. Additional tax per gallon Metric sizes: Per liter Additional tax per liter	\$2,000 - 2 years \$2,000 - 2 years \$400 - 2 years \$2,000 - 2 years \$200 - 2 years \$200 - 2 years \$10 - 2 years \$10 daily up to 15 days \$25 for up to 120 days \$0.06 \$0.90 \$0.012 \$0.18 \$0.2535 \$0.0507	<ul style="list-style-type: none"> • Fees from retail permits which include Sunday sales in a county where military base has closed, scheduled to close or reduced number of employees - special fund for redevelopment authority (§61-9-312) • Remainder - General Fund

SOUTH CAROLINA DEPARTMENT OF REVENUE

PERFORMANCE MEASURES

1994-1995

WORKLOAD INDICATORS

- 379,000 telephone inquiries resolved by Office Services Division
- 414,000 telephone inquiries resolved by Field Services Division
- 273,000 taxpayers assisted in visits to Field Services offices
- 2,844 taxpayers assisted in visits to Office Services Division
- 107,923 titles issued in Division of Motor Vehicles offices
- 0.8% mail-in vehicle registration
- 46 counties participated in "on-line" tax program

EFFICIENCY INDICATORS

- Incremental cost of collection is \$0.009 per \$1 revenue
- Set off \$30 million in debts for instrumentalities of the state
- \$1.98 cost per vehicle title issued

EFFECTIVENESS MEASURES

- \$4.686 billion in revenue collected
- \$184 million in enforced collections
- \$37 million in refunds issued
- 6% increase in volume of motor vehicle microfilm documents processed
- 9% increase in titles issued

TABLE 1 - TAX COLLECTIONS FOR 1993-1994 AND 1994-1995

Revenue Source	FY 1993-1994	FY 1994-1995	Difference	% Change
Sales and Use Tax	\$1,316,392,341.68	\$1,427,058,377.41	110,666,035.73	8.41%
Casual Excise Tax	12,270,705.66	13,153,298.11	882,592.45	7.19
Individual Income Tax	1,533,877,952.98	1,658,439,984.77	124,562,031.79	8.12
Corporate Income Tax	195,920,952.58	229,786,380.43	33,865,427.85	17.29
Subtotal-Regular Sources	\$3,058,461,952.90	\$3,328,438,040.72	\$269,976,087.82	8.83%
Aircraft Tax	2,535,801.08	3,665,203.82	1,129,402.74	44.54
Alcoholic Liquors Tax	46,346,898.21	47,411,107.91	1,064,209.70	2.30
Bank Tax	14,343,366.09	14,505,700.99	162,334.90	1.13
Beer and Wine Tax	75,348,390.12	76,295,035.38	946,645.26	1.26
Bingo Tax	2,689,323.73	2,798,478.89	109,155.16	4.06
Business License Tax	28,833,660.76	30,070,288.93	1,236,628.17	4.29
Coin-Operated Device Tax	31,185,670.22	35,325,265.72	4,139,595.50	13.27
Comm. Nuclear Waste Tax	3,737,514.66	4,054,167.54	316,652.88	8.47
Controlled Substance Tax	36,789.00	(616.28)	(37,405.28)	-101.68
Corporate License Tax	42,683,023.68	45,543,777.78	2,860,754.10	6.70
DOR-Unclaim Prop/Rent Car	1,026,456.82	619,826.89	(406,629.93)	-39.61
Documentary Stamp Tax	16,176,980.93	16,461,358.40	284,377.47	1.76
Electric Power Tax	18,700,262.34	18,361,317.47	(338,944.87)	-1.81
Estate Tax	27,048,187.68	26,914,458.13	(133,729.55)	-0.49
Gasoline Tax - Counties	19,224,334.80	19,549,018.92	324,684.12	1.69
Gift Tax	126,161.98	65,120.06	(61,041.92)	-48.38
Motor Carrier Fees	1,098,014.90	4,210,217.74	3,112,202.84	283.44
Motor Vehicle Licenses	112,125,368.92	96,930,875.20	(15,194,493.72)	-13.55
Private Car Lines Tax	1,056,570.64	2,771,518.82	1,714,948.18	162.31
Retail License Tax	933,550.94	930,467.42	(3,083.52)	-0.33
Savings & Loan Assoc. Tax	5,906,482.49	3,434,500.89	(2,471,981.60)	-41.85
Soft Drinks Tax	23,952,564.62	25,575,484.08	1,622,919.46	6.78
Subtotal-All Other Revenue	\$475,115,374.61	\$475,492,574.70	\$377,200.09	0.08%
Unclaimed Property Fund	8,865,889.46	6,813,860.24	(2,052,029.22)	-23.15
General Fund Revenue	\$3,542,443,216.97	\$3,810,744,475.66	\$268,301,258.69	7.57%
Accommodations-Counties	20,158,449.03	22,181,836.38	2,023,387.35	10.04
Admissions Tax - PRT	17,362,865.42	19,761,169.01	2,398,303.59	13.81
Admissions Tax-Wildlife	19,285.39	24,312.69	5,027.30	26.07
Admissions Tax-Commerce	0.00	180,833.51	180,833.51	n/a
Bingo Tax - Aging Comm.	1,607,107.71	1,649,142.96	42,035.25	2.62
Bingo Tax - PRT	1,977,368.76	2,103,428.68	126,059.92	6.38
Casual Excise Tax - Expend.	117,462.26	47,466.76	(69,995.50)	-59.59

Revenue Source	FY 1993-1994	FY 1994-1995	Difference	% Change
Documentary-Heritage Trust	4,853,061.17	4,938,440.63	85,379.46	1.76
Education Improvement Fund	331,851,821.57	359,725,332.62	27,873,511.05	8.40
Estate Tax-Probate Judges	150,839.93	208,541.00	57,701.07	38.25
Forest Renewal-Forest Comm	352,127.04	321,519.12	30,607.92	-8.69
Gas Tax-SCDOT/Wildlife	352,320,410.30	364,932,912.55	12,612,502.25	3.58
Highway Use Tax-SCDOT	3,319,218.07	2,687,316.34	631,901.73	-19.04
Indigent Care Fund	21,234,912.96	21,931,055.74	696,142.78	3.28
Local Option Sales Tax	47,765,087.91	64,542,483.03	16,777,395.12	35.12
Motor Carrier Fees-SCDOT	470,577.83	1,804,377.31	1,333,799.48	283.44
Public Utility Assessments	4,290,129.39	4,800,160.09	510,030.70	11.89
Solid Waste Tax	7,952,486.24	7,645,300.49	(307,185.75)	-3.86
Allocated Funds	\$815,803,210.98	\$879,485,628.91	\$63,682,417.93	7.81%
TOTAL COLLECTIONS	\$4,358,246,427.95	\$4,690,230,104.57	\$331,983,676.62	7.62%

Note: This report differs from the official Comptroller General's revenue reports. The Department of Revenue reports on a cash basis while the Comptroller General reports on a modified accrual basis for some revenue categories.

**TABLE 2 - EXPENDITURES OF THE
SOUTH CAROLINA DEPARTMENT OF REVENUE
1994-1995**

	Adjusted Appropriation July 1, 1994, Through June 30, 1995	Expenditures July 1, 1994, Through June 30, 1995	Unexpended Balance
Personal Services	\$38,771,619	\$38,771,619	\$0
Contractual Services	10,898,004	10,898,004	0
Supplies and Materials	4,585,453	4,585,453	0
Fixed Charges	2,291,368	2,291,368	0
Travel	1,122,262	1,122,262	0
Equipment	1,433,056	1,433,056	0
Employer Contributions	10,123,418	10,123,418	0
Purchase of Evidence	2,207	2,207	0
Transportation	984	984	0
TOTAL	\$69,228,371	\$69,228,371	\$0

**TABLE 3 - ENFORCED COLLECTIONS
BY TYPE AND BY TAX 1994-1995**

TYPE TAX	NUMBER OF ITEMS	AMOUNT
Audit Collections		
Estate and Gift	349	\$1,296,238.86
Income	134,862	55,020,040.28
License	4,250	2,291,232.38
Property	6	0.00
Sales	54,801	30,171,849.48
Miscellaneous	5	5,164.86
Total	194,273	\$ 88,784,525.86
Delinquent Collections		
Estate and Gift	16	83,349.91
Income	12,303	2,901,139.54
License	1,597	517,831.32
Property	501	61,417.00
Sales	100,786	42,662,878.81
Miscellaneous	100	28,664.28
Total	115,303	\$ 46,255,280.86
Other Collections		
Estate and Gift	15	7,782.02
Income	66,791	21,055,468.29
License	905	391,012.30
Property	1	0.00
Sales	6,225	2,720,152.66
Miscellaneous	12	6,813.25
Total	73,949	\$ 24,181,228.52
Debt Match Collections		
Total	99,391	\$24,416,885.49
TOTAL ENFORCED COLLECTIONS	482,916	\$183,637,920.73

**TABLE 4 - ACCOMMODATIONS TAX COLLECTIONS
BY COUNTY FOR 1994-1995**

County	Tax Collected	County	Tax Collected
Abbeville	8,218.53	Hampton	\$18,987.39
Aiken	151,349.32	Horry	8,540,988.00
Allendale	7,815.69	Jasper	189,879.33
Anderson	179,291.67	Kershaw	62,599.77
Bamberg	10,242.23	Lancaster	27,640.21
Barnwell	***	Laurens	60,549.98
Beaufort	3,120,925.79	Lee	***
Berkeley	137,057.27	Lexington	507,917.21
Calhoun	***	McCormick	26,735.95
Charleston	3,496,240.59	Marion	22,416.95
Cherokee	48,662.38	Marlboro	21,518.72
Chester	41,765.94	Newberry	44,040.66
Chesterfield	29,190.28	Oconee	67,737.17
Clarendon	100,098.47	Orangeburg	295,118.84
Colleton	246,182.40	Pickens	144,634.72
Darlington	43,103.64	Richland	865,073.57
Dillon	115,389.23	Saluda	***
Dorchester	95,632.58	Spartanburg	461,222.29
Edgefield	5,312.71	Sumter	118,831.21
Fairfield	17,773.63	Union	11,618.11
Florence	538,239.06	Williamsburg	14,484.83
Georgetown	595,580.75	York	363,026.54
Greenville	1,187,009.38	Unknown	4,005.87
Greenwood	96,093.73	STATE TOTAL	\$22,165,701.35

*** Indicates too few businesses reporting accommodations tax to reveal the collections so as to protect the confidentiality of those businesses. The total for these counties is reflected in the state total.

**TABLE 5 - ACCOMMODATIONS TAX COLLECTIONS
BY MONTH 1994-1995**

Month	COUNTY	Amount Collected	COUNTY
July 1994	Henry	\$ 2,593,124.38	Abbeville
August 1994	Jasper	3,403,438.47	Albermarle
September 1994	Kershaw	2,792,500.15	Allendale
October 1994	Lancaster	1,887,235.21	Anderson
November 1994	Lawrence	1,507,221.82	Bamberg
December 1994	Lee	1,137,355.69	Barrow
January 1995	Lexington	764,580.63	Beaufort
February 1995	McCormick	761,737.16	Berkley
March 1995	Marion	1,172,980.63	Caldwell
April 1995	Marlboro	1,328,145.08	Charleston
May 1995	Newberry	2,591,238.26	Cherokee
June 1995	Orange	2,226,143.87	Chester
TOTAL	TOTAL	\$ 22,165,701.35	TOTAL

**TABLE 6 - ADMISSIONS TAX COLLECTIONS
BY COUNTY 1994-1995**

COUNTY	TAX COLLECTED	COUNTY	TAX COLLECTED
Abbeville	\$881.21	Horry	6,635,851.50
Aiken	376,024.55	Jasper	34,223.39
Allendale	3,199.85	Kershaw	46,470.62
Anderson	261,490.13	Lancaster	46,015.88
Bamberg	4,800.71	Laurens	47,407.12
Barnwell	5,062.86	Lee	3,631.63
Beaufort	2,243,236.23	Lexington	362,559.28
Berkeley	35,256.94	McCormick	7,839.52
Calhoun	9,322.92	Marion	22,624.09
Charleston	1,860,600.08	Marlboro	3,970.37
Cherokee	20,039.17	Newberry	17,531.00
Chester	16,193.89	Oconee	108,496.37
Chesterfield	25,891.80	Orangeburg	165,478.29
Clarendon	35,630.84	Pickens	684,705.66
Colleton	33,304.07	Richland	1,606,040.70
Darlington	344,127.55	Saluda	15,685.38
Dillon	23,810.07	Spartanburg	442,428.55
Dorchester	264,328.16	Sumter	109,333.45
Edgefield	6,868.62	Union	14,192.14
Fairfield	920.41	Williamsburg	7,836.71
Florence	330,702.98	York	898,672.78
Georgetown	590,859.49	Unknown County	782,475.83
Greenville	1,126,482.25	Other Collections	149,104.77
Greenwood	109,208.25		
Hampton	4,198.38	TOTAL	\$19,945,016.44

TABLE 7 - ALCOHOLIC BEVERAGE LICENSES BY TYPE
1993-1994 and 1994-1995

County	Retail Beer and Wine Permits		Retail Liquor Licenses		Mini-Bottle Licenses	
	93-94	94-95	93-94	94-95	93-94	94-95
Abbeville	55	63	2	2	7	7
Aiken	359	393	41	49	56	70
Allendale	56	45	6	5	8	8
Anderson	340	377	29	30	74	87
Bamberg	63	54	10	10	5	3
Barnwell	72	64	14	11	9	9
Beaufort	503	463	35	33	239	224
Berkeley	329	275	25	18	77	67
Calhoun	46	47	4	4	3	3
Charleston	1,047	1,390	62	68	403	462
Cherokee	119	98	7	7	26	23
Chester	132	102	14	12	10	8
Chesterfield	151	120	12	12	10	12
Clarendon	140	156	19	21	9	12
Colleton	139	158	15	18	24	25
Darlington	233	191	17	16	34	25
Dillon	131	120	9	9	10	9
Dorchester	169	185	19	20	45	51
Edgefield	50	53	5	5	6	7
Fairfield	100	84	13	8	10	7
Florence	468	384	34	32	92	74
Georgetown	244	271	24	25	87	100
Greenville	742	838	57	57	234	278

County	Retail Beer and Wine Permits		Retail Liquor Licenses		Mini-Bottle Licenses	
	93-94	94-95	93-94	94-95	93-94	94-95
Greenwood	177	194	18	21	39	49
Hampton	73	77	12	13	5	6
Horry	1,049	888	80	58	431	394
Jasper	90	105	7	8	6	9
Kershaw	138	158	22	22	26	30
Lancaster	183	216	14	15	20	30
Laurens	153	129	18	17	19	16
Lee	92	99	17	18	9	10
Lexington	519	448	45	44	127	122
McCormick	56	48	7	5	6	6
Marion	117	132	16	16	13	15
Marlboro	109	129	6	6	10	12
Newberry	111	91	13	10	14	13
Oconee	160	133	12	10	30	30
Orangeburg	331	369	46	48	41	50
Pickens	182	166	13	11	40	39
Richland	896	786	85	74	290	261
Saluda	50	43	6	4	6	5
Spartanburg	575	511	52	42	159	141
Sumter	289	307	32	34	45	51
Union	55	67	9	9	5	7
Williamsburg	178	203	26	29	8	13
York	344	389	21	24	81	96
TOTAL	11,615	11,619	1,050	1,010	2,908	2,976

**TABLE 8 - OTHER ALCOHOLIC BEVERAGE LICENSES AND PERMITS
1993-1994 and 1994-1995**

Type of License or Permit	1993-94	1994-1995
Beer and Wine Wholesaler License	90	69
Winery License	4	55
Liquor Wholesaler License	16	8
Cooking License	242	261
Temporary Beer and Wine Permit	1,004	1,341
Temporary Mini-Bottle Permit	64	93
Tempary Alcoholic Liquor Permit	435	399
Local Option Permit (Sunday Sales)	21,350	23,646
Producers/Representatives License	562	553

**TABLE 9 - REVOCATION AND SUSPENSIONS
OF ALCOHOLIC BEVERAGE LICENSES
1994-1995**

Type of License	Revocations	Suspensions
Retail Beer and Wine License	7	10
Retail Liquor License	0	0
Mini-Bottle License	9	9

TABLE 10 - BINGO PROCEEDS 1994-1995

Bingo operations in South Carolina are required to file quarterly financial statements with the Department of Revenue. These statements report total revenues collected by the bingo operation, prizes paid out and expenditures. Below is a compilation of the financial information filed by bingo operations.

Item	Amount
Gross Revenues Reported	\$89,718,760
Prize Payouts	64,700,599
Bingo Tax	6,176,971
Building Rent	2,176,696
Equipment Rent	456,955
Supplies	1,673,723
Payroll	4,106,747
Promoter Fees	3,405,261
Bingo Sales Tax	3,163,227
Miscellaneous	4,760,084
Charities	837,553
Total Expenses	<u>(\$91,457,796)</u>
Net Revenue	* (\$1,739,036)

* This compilation is based solely on reports filed by the bingo operations. The accuracy of these totals is not confirmed by the Department of Revenue.

LICENSE SALES FOR 1994-1995

**TABLE 12 - ANALYSIS OF CORPORATE INCOME TAX RETURNS
BY TAX LIABILITY
1994-1995**

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	55,905	78.399%	\$.00	.000%
Under \$49	2,709	3.799	49,228.80	0.026
\$50 - \$99	1,173	1.645	86,053.20	0.045
\$100 - \$199	1,381	1.937	202,574.39	0.106
\$200 - \$299	935	1.311	231,670.98	0.122
\$300 - \$399	692	0.97	240,223.27	0.126
\$400 - \$499	530	0.743	237,919.35	0.125
\$500 - \$999	1,945	2.728	1,404,443.18	0.737
\$1000 - \$1499	1,080	1.515	1,331,958.97	0.699
\$1500 - \$1999	779	1.092	1,355,063.41	0.711
\$2000 - \$2499	598	0.839	1,333,259.19	0.699
\$2500 - \$2999	497	0.697	1,359,221.09	0.713
\$3000 - \$3499	341	0.478	1,104,351.54	0.579
\$3500 - \$3999	275	0.386	1,029,862.48	0.54
\$4000 - \$4499	209	0.293	885,257.14	0.464
\$4500 - \$4999	171	0.24	808,041.63	0.424
\$5000 - \$9999	799	1.12	5,509,490.63	2.89
\$10,000-\$14,999	308	0.432	3,769,097.86	1.977
\$15,000-\$19,999	150	0.21	2,585,828.98	1.356
\$20,000-\$24,999	111	0.156	2,492,295.01	1.307
\$25,000-\$49,999	301	0.422	10,712,236.33	5.619
\$50,000 and up	419	0.588	153,909,862.12	80.734
TOTAL	71,308	100.000%	\$190,637,939.54	100.000%

**TABLE 13 - ANALYSIS OF CORPORATE INCOME TAX RETURNS
BY STANDARD INDUSTRIAL CODE 1994-1995**

Code Classification	Number of Returns	Amount of Tax
0100 Crop Production	518	\$5,487,012.02
0270 Animal Specialties	96	49,104.30
0780 Landscape and Horticulture	355	33,691.44
0810 Forestry	126	413,546.73
0910 Fishing, Hatcheries	27	1,260.45
1000 Metal Mining	35	132,825.78
1300 Oil & Gas Extraction	3	473.34
1400 Mining Non-Metallic Minerals	20	51,021.70
1520 General Building Contractors	3,822	2,281,406.62
1611 Highway & Street Construction	236	341,299.60
1620 Heavy Construction Except Hwy	243	407,242.16
1711 Plumbing, Heating, Air Condition	942	755,838.59
1721 Painting, Papering, Decorating	133	16,289.36
1731 Electrical Work	274	57,784.62
1740 Masonry, Stonework& Plastering	72	5,580.12
1750 Carpentry, Flooring	74	6,742.40
1761 Roofing & Sheet Metal Work	118	23,519.49
1771 Concrete Work	73	8,730.09
1781 Water Well Drilling	16	15,320.77
1790 Miscellaneous Trade Contractors	1,400	1,628,655.10
2010 Meat Products	113	437,565.85
2020 Dairy Products	64	277,538.86
2082 Malt Beverages	1	813.05
2084 Wines, Brandy, Brandy Spirits	2	0.00
2085 Distilled Liquor	2	0.00
2086 Bottled & Canned Soft Drinks	26	686,192.62
2090 Other Food & Kindred Products	35	33,834.85
2100 Tobacco Manufacturers	5	13,032.75
2200 Textile Mill Products	169	3,365,141.68
2300 Apparel & Other Kindred Products	25	1,568,439.32
2400 Lumber & Wood Products	346	3,888,393.97
2500 Furniture & Fixtures	34	867.55
2600 Paper& Allied Products	62	2,788,920.65
2700 Printing & Publishing	409	2,021,693.10
2711 Newspaper - Manufacturing	16	933.25
2712 Newspaper - Non-manufacturing	15	42.75

Code Classification	Number of Returns	Amount of Tax
2800 Chemicals	194	2,507,196.11
2910 Petroleum Products Include Asphalt	28	21,868.03
3200 Stone, Glass & Concrete Products	124	839,200.44
3300 Primary Metal Products	91	748,136.33
3400 Fabricated Metal Products	313	953,250.48
3500 Machinery Except Electrical	207	3,129,301.97
3570 Computing & Accounting Machines	6	2,107.00
3600 Electronic & Electrical Equipment	75	4,922,143.83
3630 Household Appliances	3	11,226.00
3700 Transportation Equipment	15	491,145.50
3800 Scientific & Medical Instruments	9	0.00
3900 Misc. Manufacturing Industries	1,029	12,847,546.71
4000 Railroad	293	664,231.86
4100 Local & Suburban Transportation	7	290.45
4200 Trucking & Warehousing	1,019	533,279.06
4500 Air Transportation	60	17,625.10
4511 Air Transportation - Certified Carriers	3	0.00
4600 Pipelines	2	0.00
4789 Other Transportation Services	196	98,296.78
4800 Communication Industries	611	15,325,317.82
4899 Telephone/Telegraph Communications	95	19,260.60
4900 Electrical, Gas & Water Services	117	5,177,984.48
5010 Motor Vehicles & Auto Equipment	576	830,810.89
5020 Furniture & Home Furnishings	435	381,770.28
5030 Lumber & Other Building Material	61	75,321.90
5040 Sporting, Photographic & Hobby Items	86	121,774.86
5050 Metals & Minerals, Except Oil	26	16,486.65
5060 Electrical Goods	51	152,056.18
5070 Hardware, Plumbing, Heating Equip	361	557,863.55
5080 Industrial & Farm Machinery	334	1,524,540.48
5081 Computers & Peripheral Equipment	241	149,741.28
5086 Professional & Medical Equipment	149	159,618.54
5099 Other Durable Goods	428	585,229.06
5110 Paper & Paper Products	17	12,565.70
5120 Drug & Sundries	27	49,098.25
5130 Apparel, Piece Goods & Notions	41	40,334.70
5140 Foodstuffs & Related Products	121	179,816.43
5150 Farm Products Raw Materials	616	4,520,499.69
5160 Chemicals & Allied Products	76	4,627,191.79
5170 Petroleum & Petroleum Products	84	23,348.46
5180 Beer, Wine & Alcoholic Beverages	28	46,430.80
5191 Farm Supplies	19	6,211.25

Code Classification	Number of Returns	Amount of Tax
5194 Tobacco Products	10	96,618.95
5199 Other Non-Durable Goods	61	80,463.35
5211 Building Material Dealers	349	744,703.61
5251 Hardware Stores	83	58,732.69
5261 Nurseries & Garden Shops	66	5,771.31
5271 Mobile Home Dealers	186	290,651.69
5311 Department Stores	147	4,213,148.59
5331 Variety Stores	158	501,798.86
5398 Flea Markets	16	0.00
5399 Misc Merchandise Stores	318	336,097.73
5411 Grocery Stores	552	4,002,968.18
5431 Fruit & Vegetable Markets	12	0.00
5460 Bakeries	42	34,712.49
5499 Other Food Stores	193	37,255.26
5511 New & Used Car Dealers	325	188,738.64
5521 Used Car Dealers	122	13,778.12
5531 Auto & Home Supply Stores	694	1,201,163.20
5541 Gasoline Service stations	223	666,870.98
5571 Motorcycle Dealers	12	6,214.85
5599 Boat & Other Recreational Dealers	182	111,435.34
5600 Apparel & Accessory Stores	823	1,419,933.70
5700 Furniture & Home Furnishings	453	1,167,831.80
5812 Eating Places	2,513	1,384,799.09
5813 Drinking Places	106	6,769.70
5912 Drug Stores	266	232,390.90
5921 Liquor Stores	215	45,185.44
5931 Used Merchandise Stores	64	20,221.71
5941 Sporting Goods & Bicycle Shops	137	88,444.90
5942 Book Stores	213	1,213,125.77
5944 Jewelry Stores	236	175,791.16
5947 Gift, Novelty & Souvenir Stores	125	34,444.22
5961 Mail Order Houses	47	116,134.67
5963 Arts & Crafts - \$20 License Fee	0	0.00
5965 Non Resident Retailer 6/8/89-8/1/89	0	0.00
5983 Fuel Oil Dealers	114	218,222.90
5984 LP Gas Dealers	26	8,182.59
5992 Florist	287	107,881.18
5993 Cigar Stores & Stands	8	107,265.30
5994 News Dealers & Newsstands	7	9,686.60
5999 Other Misc Retail operations	2,245	2,400,468.86
6000 Banking	775	9,743,080.48
6120 Savings & Loan Associations	16	4,373.75

Code Classification	Number of Returns	Amount of Tax
6142 Federal Credit Unions	8	0.00
6143 State Credit Unions	8	00.00
6146 Installment Finance Companies	239	329,814.49
6300 Insurance Carriers	1,700	995,322.94
6500 Real Estate	6,889	7,460,622.04
6664 Misc Non-Profit Organizations	32	294.71
6799 Misc Investors	671	5,509,803.00
7011 Hotels, Motels, Tourist Courts	625	451,303.33
7021 Rooming & Boarding Houses	14	271.34
7030 Campsite & Trailer Parks	27	762.64
7210 Laundry & Garment Services	251	81,806.69
7215 Coin Operated Laundry	11	27.45
7221 Photographic Studios	123	102,855.32
7231 Beauty Shops	277	90,015.04
7241 Barber Shops	6	0.00
7261 Funeral Services	166	197,423.28
7299 Misc Personal Services	294	39,780.49
7310 Advertising	440	270,730.64
7312 Outdoor Advertising	0	0.00
7332 Blueprinting & Photocopying	33	6,658.90
7370 Computer, Data Processing Services	136	56,592.25
7372 Computer Software	275	127,278.74
7394 Equipment Rental	771	832,223.82
7399 Other Business Services	16,695	46,949,468.00
7500 Auto Repair, Services & Garages	783	251,010.25
7512 Automobile Rental	73	40,258.74
7600 Other Repair Services	357	317,458.79
7800 Fair Retailers & Vendors	0	0.00
7832 Motion Picture Theaters	425	172,039.22
7833 Drive-In Movie Theaters	0	0.00
7911 Dance Halls, Studios & Schools	13	1.10
7929 Entertainers & Groups	35	2,320.65
7932 Billiard & Pool Establishments	3	3,188.00
7933 Bowling Alleys	12	3,721.40
7941 Sports Clubs & Promoters	40	904.10
7948 Race Tracks & Operations	12	55.20
7992 Public Golf Courses	68	8,448.05
7993 Coin-Operated Amusement Devices	40	6,526.55
7996 Amusement Parks	9	43.75
7997 Membership Recreation Clubs	858	1,357,591.02
7999 Other Amusement & Recreations	149	32,615.93
8000 Medical & Health Services	2,084	535,448.76

Code Classification	Number of Returns	Amount of Tax
8111 Legal Services	442	114,215.70
8200 Educational Services	168	38,599.73
8300 Family Services, Including Day Care	281	38,204.77
8611 Business Association	880	164,328.73
8621 Professional Association	319	20,652.11
8631 Labor Union	0	0.00
8641 Civic, Social or Fraternal Organ	369	62,459.85
8651 Political Organization	2	136.95
8661 Religious Organization	15	69.15
8699 Charitable Organization	204	5,282.99
8911 Architectural, Engineering Serv	614	67,116.07
8922 Non-Commercial Organizations	30	2,589.92
8931 Accounting, Auditing & Bookkeeping	299	20,937.60
8999 Misc Services (Including Vets)	427	138,793.25
9999 Non-Classifiable Business	1,751	3,463,633.22
GRAND TOTAL	71,308	\$190,637,939.54

Note: The above totals will not equal the totals in other schedules due to additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

**TABLE 14 - ANALYSIS OF 1994 INCOME TAX RETURNS
BY INCOME CLASS**

State Taxable Income Class	Number Of Returns	Number of Exemptions	Total State Taxable Income	State Tax Liability
None	347,442	697,600	(\$1,027,186,000)	\$ 561,000
\$1-\$1,000	94,921	155,857	1,735,000	860,000
\$1,001-\$2,000	66,258	118,032	61,257,000	2,036,000
\$2,001-\$3,000	58,192	106,001	106,490,000	3,098,000
\$3,001-\$4,000	52,820	97,985	144,633,000	4,071,000
\$4,001-\$5,000	48,972	91,527	181,095,000	5,078,000
\$5,001-\$6,000	46,395	87,497	216,636,000	6,371,000
\$6,001-\$7,000	43,821	83,334	247,034,000	7,559,000
\$7,001-\$8,000	41,492	78,811	275,509,000	8,942,000
\$8,001-\$9,000	39,201	74,481	298,289,000	10,178,000
\$9,001-\$10,000	37,748	71,293	324,062,000	11,668,000
\$10,001-\$11,000	35,524	67,481	340,437,000	12,891,000
\$11,001-\$12,000	33,568	63,937	355,605,000	14,203,000
\$12,001-\$13,000	31,862	61,087	370,228,000	15,562,000
\$13,001-\$14,000	30,116	58,322	380,598,000	16,633,000
\$14,001-\$15,000	28,230	55,619	384,475,000	17,411,000
\$15,001-\$20,000	121,471	249,916	2,002,145,000	97,131,000
\$20,001-\$25,000	94,463	212,196	2,023,796,000	104,996,000
\$25,001-\$35,000	139,953	346,635	4,015,155,000	219,793,000
\$35,001-\$50,000	120,920	321,599	4,896,452,000	280,787,000
\$50,001-\$75,000	65,752	178,606	3,839,009,000	230,275,000
\$75,001-\$100,000	17,105	46,606	1,430,889,000	89,494,000
\$100,001-\$150,000	10,505	29,102	1,244,515,000	80,639,000
\$150,001-\$200,000	3,830	10,915	645,657,000	42,853,000
\$200,001-\$350,000	4,005	11,713	1,018,740,000	67,805,000
\$350,001-\$500,000	1,151	3,337	465,013,000	31,341,000
\$500,001-\$750,000	637	1,802	364,617,000	24,746,000
Over \$750,000	625	1,698	875,226,000	59,046,000
TOTAL	1,616,979	3,382,989	\$25,482,111,000	\$1,466,028,000

**TABLE 15 - ANALYSIS OF 1994 INDIVIDUAL INCOME TAX RETURNS
BY TAX LIABILITY**

Tax Liability	Number of Returns	Percent of Total	Amount of Tax	Percent of Total
\$0.00	398,538	24.49	\$0.00	.00
\$0.01-\$25	89,030	5.48	1,016,464	.06
\$26-\$50	65,980	4.06	2,452,392	.15
\$51-\$75	51,729	3.18	3,225,111	.20
\$76-\$100	41,922	2.58	3,684,464	.23
\$100-\$125	39,616	2.43	4,439,576	.28
\$126-\$150	28,155	1.73	3,882,617	.25
\$151-\$200	55,875	3.43	9,759,569	.62
\$201-\$250	43,618	2.68	9,804,282	.62
\$251-\$300	39,278	2.41	10,854,077	.69
\$301-\$400	62,555	3.85	21,761,278	1.37
\$401-\$500	54,003	3.32	24,218,733	1.53
\$501-\$600	43,434	2.67	23,973,744	1.51
\$601-\$700	40,429	2.48	26,264,271	1.66
\$701-\$800	37,306	2.29	27,902,590	1.76
\$801-900	36,613	2.25	31,086,092	1.96
\$901-\$1,000	31,894	1.96	30,326,218	1.92
\$1,001-\$1,250	71,885	4.42	80,664,772	5.09
\$1,251-\$1,500	59,132	3.63	81,149,273	5.13
\$1,501-\$2,000	97,292	5.98	168,995,475	10.68
\$2,001-\$2,500	70,923	4.36	158,726,432	10.03
\$2,501-\$3,000	50,199	3.09	137,196,772	8.67
\$3,001-\$4,000	55,494	3.41	190,596,894	12.04
\$4,001-\$5,000	24,385	1.50	108,175,413	6.83
\$5,001-\$7,500	20,471	1.26	121,964,294	7.70
\$7,501-\$9,999	6,545	.40	56,181,166	3.55
OVER \$10,000	10,814	.66	244,969,795	15.47
TOTALS	1,627,115	100.00	\$1,583,271,764	100.00

TABLE 16 - 1994 INDIVIDUAL INCOME TAX BY COUNTY

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Abbeville	9,000	18,617	\$145,262,000	\$8,615,000
Aiken	53,828	117,432	1,060,703,000	55,576,000
Allendale	3,984	8,919	36,471,000	2,174,000
Anderson	64,470	133,454	1,028,690,000	59,131,000
Bamberg	5,736	12,837	60,364,000	3,558,000
Barnwell	8,583	19,151	130,495,000	7,803,000
Beaufort	37,390	76,519	690,563,000	41,905,000
Berkeley	40,529	92,032	551,603,000	1,474,000
Calhoun	4,477	9,554	57,378,000	3,332,000
Charleston	121,490	244,084	2,077,704,000	128,419,000
Cherokee	19,298	39,916	292,456,000	15,295,000
Chester	13,379	28,374	163,243,000	8,483,000
Chesterfield	15,386	32,802	194,104,000	9,927,000
Clarendon	10,577	23,263	95,838,000	5,694,000
Colleton	13,108	29,141	136,603,000	8,283,000
Darlington	25,363	53,907	356,580,000	21,245,000
Dillon	11,650	25,257	112,858,000	6,205,000
Dorchester	33,112	74,371	523,687,000	30,575,000
Edgefield	6,434	13,978	83,604,000	4,395,000
Fairfield	9,089	19,042	02,480,000	5,728,000
Florence	52,141	110,475	791,111,000	47,597,000
Georgetown	21,678	45,916	285,423,000	17,494,000
Greenville	155,062	316,855	3,198,053,000	192,075,000
Greenwood	27,841	57,275	432,816,000	25,232,000
Hampton	8,337	18,701	90,499,000	5,561,000
Horry	71,229	136,677	903,487,000	53,790,000
Jasper	4,121	9,172	40,287,000	1,959,000
Kershaw	20,638	44,888	314,871,000	18,710,000
Lancaster	22,295	47,572	324,104,000	16,029,000
Laurens	23,198	48,033	299,661,000	16,854,000
Lee	6,216	13,887	50,283,000	2,989,000
Lexington	79,364	167,346	1,475,529,000	86,039,000
McCormick	3,608	7,312	37,581,000	1,833,000
Marion	14,057	29,610	133,494,000	7,523,000
Marlboro	10,704	22,664	105,337,000	5,288,000
Newberry	15,301	31,320	201,241,000	11,542,000
Oconee	26,057	53,594	402,985,000	23,089,000
Orangeburg	34,805	74,709	412,587,000	24,596,000
Pickens	40,330	83,964	692,609,000	39,739,000

County	Number of Returns	Number of Exemptions	State Taxable Income	State Income Tax Liability
Richland	126,654	250,220	2,325,655,000	140,192,000
Saluda	6,253	13,206	74,363,000	4,215,000
Spartanburg	100,461	206,906	1,766,077,000	102,129,000
Sumter	36,587	81,683	434,543,000	25,203,000
Union	13,400	26,955	159,058,000	8,656,000
Williamsburg	13,648	29,815	114,684,000	6,617,000
York	58,530	124,852	1,124,227,000	45,650,000
Unknown County	33	69	2,394,000	109,000
Out of State	123,950	271,893	1,627,787,000	92,141,000
Out of Country	3,732	8,127	40,634,000	2,115,000
TOTAL	1,627,113	3,406,346	\$25,762,066,000	\$1,482,783,000

NOTE: The above totals may not equal the totals in other schedules due to rounding, additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

Type Return	Number of Returns	Total Amount	Average Refund Amount
Short form	468,358	\$141,529,660.29	\$302.18
Long form	840,097	\$451,628,038.47	\$537.88
Nonresident	115,206	\$42,749,061.99	\$371.07
Amended	62,625	\$28,513,412.50	\$455.11
Total	1,486,286	\$664,420,173.25	\$446.71

TABLE 17 - 1994 INDIVIDUAL INCOME TAX RETURNS

(Processed 1/1/95 - 12/18/95)

Type Return	Refunds	Balance Due	Zero Net Due	Total Returns
Short Form	468,358	6,992	17,467	492,817
Long Form	840,097	46,717	213,786	1,100,600
Nonresident	115,206	3,447	24,878	143,531
Amended	62,625	1,896	7,646	72,167
Extensions	0	37,382	0	37,382
TOTAL	1,486,286	96,434	263,777	1,846,497

NOTE: The above totals may not equal the totals in other schedules due to rounding, additional tax collected, interest and penalty collected, extension of time for filing and delinquent returns.

TABLE 18 - 1994 INDIVIDUAL INCOME TAX REFUNDS

(Processed 1/1/95-12/18/95)

Type Return	Number of Refunds	Total Amount	Average Refund Amount
ShortForm	468,358	\$141,529,660.29	\$302.18
LongForm	840,097	\$421,628,038.47	\$501.88
Nonresident	115,206	\$42,749,061.99	\$371.07
Amended	62,625	\$28,313,412.50	\$452.11
Total	1,486,286	\$634,220,173.25	\$426.71

TABLE 19 - 1994 INDIVIDUAL INCOME TAX RETURNS BY FILING STATUS

(Processed 1/1/95 - 12/10/95)

Filing Status	Short Form	Long Form	Nonresident	Amended	Total
Single	280,471	313,527	46,110	23,926	664,034
Married - Joint	83,009	560,269	81,456	66,148	790,882
Married - Separate	22,752	42,340	5,348	767	71,207
Widow/Widower	313	981	47	50	1,391
Head of Household	108,653	166,198	9,679	2,747	287,277
Total	495,198	1,083,315	142,640	93,638	1,814,791

**TABLE 20 - 1994 INDIVIDUAL INCOME TAX RETURNS
CONTRIBUTIONS AND CREDITS**

TYPE	NUMBER OF RETURNS	AMOUNT
Contributions:		
Wildlife Fund	21,596	\$159,292.01
Children's Trust Fund	18,476	132,511.00
Eldercare Trust	15,274	96,126.05
Total Contributions	55,346	\$387,929.06
Credits:		
Nonresident Credit for Taxes Pd to Another State	58,510	\$ 55,940,823.32
Child/Dependent Care Credit	107,367	13,837,959.60
Two-Wage Earner Credit	351,251	33,658,545.23
Carryover of Unused Qualified Credits	48	45,177.0
Nursing Home Credit	247	69,002.20
Water Resource Credit	87	122,960.00
Drip-Trickle Irrigation Credit	87	103,031.00
Scenic River Tax Credit	0	0.00
Minority Contractor Business Credit	6	20,821.00
Palmetto Capital Seed Credit	1	9.00
Employer Child Care Credit	10	15,606.00
Total Credits	517,614	\$103,813,934.35

**TABLE 21 - 1994 INDIVIDUAL INCOME TAX RETURNS
DEBT COLLECTIONS**

Agency	Number of Returns	Amount
SC Dept of Revenue	22,300	5,167,141.56
DSS Child Support	8,296	2,397,577.09
Employment Security Comm	8,945	1,847,636.32
SC Association of Counties	44,313	10,013,755.63
SC Educational Asst Authority	1,775	627,973.85
Municipal Association	6,874	1,047,588.51
DSS Food Stamps	5,144	1,011,127.43
Sherman College/Straight Chiro	5	1,540.00
Voorhees College	173	47,603.01
Horry-Georgetown Tech College	163	26,633.53
Francis Marion College	47	6,726.89
College of Charleston	150	38,152.36
University of South Carolina	476	129,236.27
MUSC Medical Center - Hospital	1,059	327,407.39
Benedict College	665	190,615.63
Spartanburg Methodist College	234	56,968.59
Central Carolina Tech College	151	14,579.69
Trident Technical College	163	17,904.11
Charleston Southern University	224	59,195.78
Santee Cooper Authority	908	100,623.61
SC State University	670	127,020.45
Coker College	27	8,438.55
Piedmont Technical College	87	12,950.41
Morris College	131	29,962.72
Limestone College	28	8,213.39
Florence-Darlington Tech College	34	8,002.39
Columbia Junior College	53	14,595.40
Clemson University	396	65,380.67
Winthrop University	136	31,088.25
MUSC Medical Center - Outpatient	939	154,591.85
Anderson College	70	22,131.62
Tri-County Technical College	123	7,980.57
Aiken Technical College	50	4,841.00
State Ethics Commission	22	3,490.03
North Greenville College	40	8,996.18
Columbia College	29	10,834.09
Lander College	52	17,743.68

Agency	Number of Returns	Amount
Central Wesleyan College	32	9,669.38
York Technical College	27	3,606.37
Furman University	14	3,319.28
Denmark Technical College	2	207.43
Internal Revenue Service	17,173	5,847,373.44
Converse College	18	6,317.27
The Citadel	28	7,518.64
Legislative Council	1	1,097.70
SC State Health & Human Service	189	27,866.91
Claflin College	125	33,994.26
Allen University	302	97,040.93
Lancaster County Natural Gas Asso	49	5,149.70
Erskine College	19	5,643.36
Greenville Tech College	262	56,435.31
Spartanburg Tech College	22	4,482.62
Lex/Rich Alcohol & Drug Abuse	48	18,225.65
Midlands Technica lCollege	51	9,534.51
Newberry College	78	21,699.94
Medical University of SC	15	7,470.98
Presbyterian College	13	3,607.11
B&C Retirement System	11	6,099.82
SC Dept of Revenue - Cntlr	2	411.00
SC Dept of Disabilities	3	1,177.00
SC Jobs Economic Dev Auth	5	4,911.46
TOTAL	123,441	\$29,849,108.57

Colleges, universities, state agencies and other public institutions may collect debts owed them by matching debts owed to income tax refunds. The debt is then subtracted from the refund and forwarded to the agency to which the debt is owed.

**TABLE 22 - MOTOR VEHICLE REGISTRATIONS
BY COUNTY 1994-1995**

County	Automobiles	Buses	Trucks	Trailers	Motorcycles	Total
Abbeville	13,424	28	5,817	466	278	20,013
Aiken	78,339	121	27,827	2,452	1,216	109,955
Allendale	4,722	8	1,712	195	56	6,693
Anderson	92,372	119	34,176	2,990	1,936	131,593
Bamberg	77785	19	2,996	278	72	11,143
Barnwell	11,364	13	4,799	337	174	16,687
Beaufort	55,390	126	13,441	642	849	70,448
Berkeley	66,225	83	24,620	1,817	1,339	94,084
Calhoun	8,050	14	3,714	555	132	12,465
Charleston	158,236	245	37,550	2,440	2,217	200,688
Cherokee	26,524	71	11,398	945	713	39,651
Chester	17,379	23	7,226	750	501	25,879
Chesterfield	21,535	37	8,991	978	401	31,942
Clarendon	14,281	20	5,713	337	124	20,475
Colleton	18,272	32	8,074	629	221	27,228
Darlington	34,573	37	11,875	1,036	558	48,079
Dillon	14,894	11	5,398	424	242	20,969
Dorchester	45,219	54	14,950	1,237	779	62,239
Edgefield	11,070	28	4,933	326	130	16,487
Fairfield	12,247	16	4,790	290	148	17,491
Florence	65,611	83	22,332	2,144	1,033	91,203
Georgetown	26,636	67	9,391	762	346	37,202
Greenville	212,581	533	57,168	6,988	4,060	281,330
Greenwood	36,291	41	12,114	1,147	632	50,225
Hampton	9,170	23	3,898	426	141	13,658
Horry	97,610	198	29,299	1,764	2,049	130,920
Jasper	7,688	37	3,308	201	113	11,347

County	Automobiles	Buses	Trucks	Trailers	Motorcycles	Total
Kershaw	28,935	30	11,293	1,070	431	41,759
Lancaster	31,756	68	13,139	1,140	821	46,924
Laurens	34,458	43	13,723	1,563	856	50,643
Lee	8,761	3	2,942	253	113	12,072
Lexington	116,131	127	42,016	3,570	1,993	163,837
McCormick	4,657	6	1,822	150	66	6,701
Marion	16,975	9	5,483	247	291	23,005
Marlboro	14,031	11	4,541	260	200	19,043
Newberry	19,054	73	8,977	939	331	29,374
Oconee	36,797	60	15,696	1,529	875	54,957
Orangeburg	46,670	102	16,131	1,357	558	64,818
Pickens	55,050	90	21,587	2,153	1,233	80,113
Richland	166,299	402	36,218	3,040	1,985	207,944
Saluda	9,625	13	5,141	534	166	15,479
Spartanburg	142,008	380	48,083	5,019	2,794	198,284
Sumter	53,052	69	16,534	1,550	970	72,175
Union	17,219	52	6,321	376	297	24,265
Williamsburg	17,124	25	7,039	418	168	24,774
York	83,790	92	28,571	2,361	1,910	116,724
Undetermined	2	0	3	0	0	5
TOTAL	2,069,875	3,742	682,770	60,085	36,518	2,852,990

TABLE 23 - ASSESSED PROPERTY VALUES BY SCHOOL DISTRICT
(From 1996 Index of Taxpaying Ability Based on 1994 Values)

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Abbeville 60	9,634,583	967,038	382,277	4,723,134	7,898,921	13,979,010	4,710,417	1,082,388	33,360,757
Aiken 1	78,127,330	6,169,522	515,214	61,131,819	56,103,472	46,165,690	30,018,840	12,831,490	291,063,377
Allendale 1	2,901,360	1,142,795	344,839	1,962,380	2,816,480	8,092,190	6,364,650	629,680	24,254,375
Anderson 1	23,522,640	328,890	3,860	11,442,590	17,175,121	18,782,570	11,513,670	2,137,820	84,907,161
Anderson 2	10,171,430	374,460	5,700	4,698,830	8,000,984	8,680,450	4,041,810	1,296,550	37,270,214
Anderson 3	5,679,780	398,380	66,090	2,697,680	4,930,258	13,362,260	3,761,510	352,700	31,248,658
Anderson 4	10,992,160	320,060	9,660	9,583,990	7,811,862	18,615,783	3,112,890	767,240	51,213,645
Anderson 5	41,365,460	169,200	2,020	38,440,710	30,842,339	27,875,970	12,232,690	9,853,720	160,782,109
Bamberg 1	3,018,820	1,083,580	202,050	2,155,800	2,994,381	1,381,060	1,269,530	401,020	12,506,241
Bamberg 2	1,962,610	628,520	41,900	1,883,930	1,832,590	1,778,000	1,983,390	429,140	10,540,080
Barnwell 19	1,431,650	277,360	23,350	1,271,290	1,565,416	1,182,550	1,053,060	126,593	6,931,269
Barnwell 29	1,685,400	282,770	73,310	1,438,560	1,693,086	4,832,990	783,740	216,350	11,006,206
Barnwell 45	4,517,120	556,140	95,180	3,973,070	4,308,678	4,939,600	2,465,500	1,173,856	22,029,144
Beaufort 1	92,373,212	732,626	359,502	260,487,054	65,127,146	3,448,280	12,382,680	12,977,940	447,888,440
Berkeley 1	58,344,642	1,717,072	1,245,840	36,594,184	43,263,389	55,780,714	28,213,730	10,427,550	235,587,121
Calhoun 1	5,609,160	1,599,610	69,690	4,258,820	6,131,912	22,949,143	2,553,900	323,210	43,495,445
Charleston 1	242,576,360	1,468,160	699,350	436,318,190	151,821,381	48,066,090	52,533,220	54,099,170	987,581,921
Cherokee 1	18,211,760	874,410	144,250	14,296,690	21,433,013	47,303,980	10,820,590	3,851,870	116,936,563
Chester 1	14,512,980	936,060	597,710	8,267,790	11,022,887	25,943,316	8,065,920	2,362,850	71,709,513

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Chesterfield 1	14,435,737	1,934,017	585,964	13,079,653	14,960,720	30,223,670	5,336,630	2,777,750	83,334,141
Clarendon 1	2,527,680	693,970	152,160	5,624,000	2,451,290	1,077,200	934,370	256,990	13,717,660
Clarendon 2	5,691,840	1,091,190	297,440	7,261,150	5,578,060	542,940	1,443,470	1,088,260	22,994,350
Clarendon 3	1,552,860	612,210	45,190	882,010	1,464,010	249,470	376,410	138,450	5,320,610
Colleton 1	12,696,790	3,773,060	1,834,730	28,423,870	14,472,070	6,339,500	12,630,890	2,513,680	82,684,590
Darlington 1	29,020,867	2,271,070	169,550	18,992,130	24,797,780	39,240,475	52,539,070	6,784,790	173,815,732
Dillon 1	1,408,090	615,550	53,000	905,310	1,611,960	215,250	620,060	362,720	5,791,940
Dillon 2	5,134,950	808,330	56,330	6,564,030	7,147,920	4,541,260	2,573,600	2,684,380	29,510,800
Dillon 3	1,726,600	647,500	251,560	1,806,380	2,425,661	2,276,090	909,570	526,751	10,570,112
Dorchester 1	6,101,260	981,330	333,540	5,106,460	6,391,200	11,308,220	3,512,030	1,181,700	34,915,740
Dorchester 2	55,491,470	317,710	422,850	40,335,430	29,144,780	19,720,323	8,237,160	5,309,540	158,979,263
Edgefield 1	11,659,936	3,278,019	415,292	9,494,265	7,616,621	8,864,920	4,525,590	1,032,640	46,887,283
Fairfield 1	10,105,670	1,299,800	1,001,720	8,846,490	7,578,730	9,755,730	65,400,070	1,977,810	105,966,020
Florence 1	41,976,784	2,609,641	1	54,216,383	39,212,396	40,022,890	12,227,580	15,368,528	205,634,203
Florence 2	1,968,964	1,113,094	1	1,769,818	2,047,547	2,022,480	1,364,500	266,900	10,553,304
Florence 3	5,981,295	1,872,278	1	7,715,144	6,753,810	10,520,757	2,213,670	2,309,656	37,366,611
Florence 4	1,761,197	812,064	1	2,205,816	2,248,855	372,850	924,720	325,178	8,650,681
Florence 5	1,680,940	592,339	1	1,705,980	2,129,725	8,984,760	774,300	259,724	16,127,769
Georgetown 1	30,928,082	1,443,692	2,091,736	82,002,450	23,439,011	40,005,878	5,651,590	7,166,660	192,729,099
Greenville 1	260,852,309	1,423,409	57,862	237,070,443	170,366,773	179,759,228	63,727,490	69,632,276	982,889,790
Greenwood 50	28,200,615	964,462	263,192	30,252,393	20,538,531	24,514,445	7,491,270	6,067,826	118,292,734
Greenwood 51	1,284,607	101,745	37,110	732,224	1,430,685	602,210	778,850	135,550	5,102,981

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Greenwood 52	3,597,255	329,333	40,015	2,730,465	2,847,040	20,296,654	3,403,770	326,780	33,571,312
Hampton 1	4,183,330	738,860	331,240	3,152,559	4,105,038	3,644,720	3,467,470	790,410	20,413,627
Hampton 2	1,648,100	672,730	163,440	1,584,806	1,699,432	1,276,769	1,836,380	1,179,510	10,061,167
Horry 1	96,279,934	4,122,817	1,163,749	359,362,401	95,757,312	15,615,310	15,971,058	57,155,240	645,427,821
Jasper 1	7,181,360	1,198,147	1,618,575	9,012,440	6,172,869	896,350	2,180,430	1,276,430	29,536,601
Kershaw 1	25,422,405	1,681,220	878,210	17,124,160	20,957,284	39,724,820	8,306,820	3,994,400	118,089,319
Lancaster 1	29,315,900	972,130	424,660	18,896,850	21,849,711	23,411,010	7,127,585	4,227,230	106,225,076
Laurens 55	15,855,840	693,170	145,030	11,685,260	14,052,989	16,681,650	4,653,650	3,367,800	67,135,389
Laurens 56	8,881,610	490,120	329,750	7,669,630	8,515,270	9,646,930	3,989,170	1,163,270	40,685,750
Lee 1	6,935,570	1,683,270	137,070	4,171,500	3,503,529	3,385,080	2,201,260	1,303,777	23,321,056
Lexington 1	51,060,080	903,830	11,540	30,956,010	31,788,260	20,670,175	10,505,510	5,144,560	151,039,965
Lexington 2	34,061,720	154,060	7,810	39,511,520	37,209,550	17,000,620	10,313,390	12,963,660	151,222,330
Lexington 3	5,640,650	298,460	17,170	5,339,450	4,221,200	2,376,640	2,634,120	1,071,460	21,599,150
Lexington 4	4,379,540	367,340	6,810	2,703,660	3,569,920	1,295,420	2,128,510	396,550	14,847,750
Lexington 5	47,219,400	111,460	6,330	36,847,090	24,935,180	12,167,110	12,957,040	5,087,940	139,331,550
McCormick 1	3,002,840	505,010	403,170	6,175,410	2,895,030	1,626,590	1,863,280	378,780	16,850,110
Marion 1	6,395,730	593,620	362,270	4,564,660	4,644,310	9,575,480	2,941,800	1,185,290	30,263,160
Marion 2	4,941,910	418,190	9,170	3,812,000	3,455,290	3,322,250	1,649,380	780,670	18,388,860
Marion 3	1,127,080	403,630	120,010	536,870	807,500	1	586,620	88,400	3,670,111
Marion 4	548,460	180,330	551,630	318,250	624,710	29,060	309,630	53,800	2,615,870
Marlboro 1	7,257,650	2,244,380	1,146,140	8,343,030	7,967,290	17,950,418	3,775,000	2,151,306	50,835,214
Newberry 1	15,595,740	1,585,270	520,720	13,669,030	13,697,807	12,170,430	7,477,280	3,292,150	68,008,427

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Oconee 1	44,493,230	1,246,220	243,450	42,682,597	27,157,183	31,849,328	122,665,470	4,570,700	274,908,178
Orangeburg 1	1,937,453	613,308	18,032	756,218	1,706,751	189,350	2,929,160	377,329	8,527,601
Orangeburg 2	1,431,087	613,307	18,032	756,218	1,550,461	84,470	847,670	407,320	5,708,565
Orangeburg 3	5,942,756	682,460	156,296	5,375,999	4,738,261	4,970,230	1,541,530	1,763,080	25,170,612
Orangeburg 4	3,504,465	607,972	39,978	1,294,658	3,163,117	6,420,240	635,560	389,150	16,055,140
Orangeburg 5	17,759,766	496,313	17,258	17,938,741	14,863,730	25,636,850	5,707,700	7,240,590	89,660,948
Orangeburg 6	1,824,696	386,189	13,797	743,794	1,686,524	242,500	1,306,910	394,690	6,599,100
Orangeburg 7	1,703,233	257,951	3,798	3,123,350	1,340,800	101,480	765,190	2,378,130	9,673,932
Orangeburg 8	845,999	260,592	89,441	391,447	777,526	1	744,490	145,604	3,255,100
Pickens 1	64,707,720	576,486	395,824	34,841,819	36,188,441	43,995,773	21,858,364	8,092,620	210,657,047
Richland 1	130,161,940	1,318,600	239,050	179,298,730	81,117,099	77,134,217	58,180,490	39,223,340	566,673,466
Richland 2	61,746,960	368,030	60,210	58,818,800	32,575,548	17,343,970	10,080,820	14,518,180	195,512,518
Saluda 1	7,232,690	1,882,790	274,700	5,826,660	6,773,538	2,249,080	3,174,320	741,080	28,154,858
Spartanburg 1	11,365,007	312,760	7,737	6,790,501	8,932,907	4,311,030	3,815,063	1,236,020	36,771,025
Spartanburg 2	18,880,774	284,492	6,162	11,478,718	16,146,425	15,250,081	4,811,239	2,278,550	69,136,441
Spartanburg 3	6,526,756	105,517	22,776	4,732,615	6,456,828	32,669,266	4,153,994	1,222,140	55,889,892
Spartanburg 4	5,071,525	290,292	65,282	3,585,706	5,143,956	9,724,780	2,943,606	707,030	27,532,177
Spartanburg 5	17,786,130	228,108	7,545	15,986,821	25,649,992	35,263,742	6,388,545	6,051,390	107,362,273
Spartanburg 6	27,250,862	266,550	40,439	31,582,919	26,490,857	44,219,605	8,290,996	10,525,130	148,667,358
Spartanburg 7	32,218,195	31,023	1,576	35,457,539	24,314,077	20,318,359	12,364,334	12,287,320	136,992,423
Sumter 2	13,959,855	2,446,540	311,770	11,548,995	12,952,160	18,862,520	3,922,110	3,760,180	67,764,130
Sumter 1	23,765,482	136,668	3,140	21,895,550	15,784,150	10,541,250	6,401,020	6,355,060	84,882,320

School District	Owner Occupied Residential	Agricultural 4%	Agricultural 6%	All Other	Personal Property County	Manufacturing Property	Utility Property	Business Personal Property	Total County and State Assessments
Union 1	11,431,260	661,120	411,630	6,222,734	9,847,403	17,357,590	5,026,290	1,784,380	52,742,407
Williamsburg 1	10,474,366	3,778,409	809,722	10,003,359	10,344,185	23,167,171	4,596,050	2,904,600	66,077,862
York 1	10,852,646	489,393	180,148	6,918,479	8,070,000	5,554,942	6,861,404	1,052,690	39,979,702
York 2	20,071,054	203,970	38,679	11,328,475	10,842,556	4,966,730	188,163,382	1,236,475	236,851,321
York 3	53,024,070	246,964	49,315	45,893,261	35,148,580	51,784,655	7,634,910	10,681,010	204,462,765
York 4	19,377,772	68,663	13,990	18,209,135	11,315,315	5,700,574	3,610,878	4,389,565	62,685,892
STATE TOTALS	2,164,706,853	88,491,197	24,885,309	2,652,269,229	1,596,936,342	1,556,993,463	1,061,775,275	497,601,662	9,643,659,330

**TABLE 24- MANUFACTURING PROPERTY
ASSESSMENTS BY COUNTY FOR 1994 TAX YEAR**

County	Number of Accounts	Total Assessed Value
Abbeville	60	\$ 13,979,010
Aiken	92	46,165,690
Allendale	19	8,092,190
Anderson	372	87,317,033
Bamberg	38	3,159,060
Barnwell	41	10,955,140
Beaufort	37	3,448,280
Berkeley	86	55,780,714
Calhoun	23	22,949,143
Charleston	152	48,066,090
Cherokee	142	47,303,980
Chester	98	25,943,316
Chesterfield	99	30,223,670
Clarendon	28	1,869,610
Colleton	41	6,339,500
Darlington	102	39,240,475
Dillon	39	7,032,600
Dorchester	79	31,028,543
Edgefield	40	8,864,920
Fairfield	39	9,755,730
Florence	194	61,923,737
Georgetown	86	40,005,878
Greenville	707	179,759,228
Greenwood	144	45,413,309
Hampton	37	4,921,489
Horry	106	15,615,310
Jasper	11	896,350
Kershaw	79	39,724,820
Lancaster	111	23,411,010
Laurens	106	26,328,580
Lee	23	3,385,080
Lexington	249	53,509,965
McCormick	18	1,626,590
Marion	54	12,926,791
Marlboro	39	17,950,418
Newberry	66	12,170,430
Oconee	136	31,849,328
Orangeburg	126	37,645,121
Pickens	191	43,995,773
Richland	256	94,478,187
Saluda	18	2,249,080
Spartanburg	627	161,756,863
Sumter	90	29,403,770
Union	60	17,357,590
Williamsburg	66	23,167,171
York	363	68,006,901
Total	5,227	\$ 1,556,993,463

TABLE 25 - 1994 PROPERTY TAX ASSESSMENTS FOR UTILITIES

County	Communicat. Companies	Cable Television Companies	Electric Coops	Pipelines	Power Companies	Railroads	Local Telephone Companies	Water Companies	County Total
Abbeville	938,710	12,000	653,730	520,760	1,270,480	355,460	474,580	4,850	4,230,570
Aiken	7,086,160	860,730	2,717,740	2,173,270	15,316,180	775,960	950,750	40,580	29,921,370
Allendale	4,856,530	9,150	162,960	38,660	1,117,900	385,330	1,770	0	6,572,300
Anderson	7,844,680	949,960	803,040	3,681,800	21,277,470	631,220	1,051,790	82,560	36,322,520
Bamberg	1,293,460	27,970	509,300	9,770	1,134,840	245	32	0	2,975,617
Barnwell	1,041,550	244,530	536,450	83,830	1,867,690	255,230	273,010	0	4,302,290
Beaufort	31,590	422,620	3,768,160	88,570	6,781,290	1,760	7,634,300	969,560	19,697,850
Berkeley	1,800,480	534,400	4,405,440	1,875,790	17,051,920	923,250	1,483,540	31,150	28,105,970
Calhoun	155,250	5,860	607,570	9,670	948,870	442,300	384,370	0	2,553,890
Charleston	19,541,660	1,562,100	2,659,110	105,200	25,262,540	968,960	2,381,040	832,790	53,313,400
Cherokee	2,315,740	126,160	889,440	2,384,100	4,480,770	577,270	285,180	4,220	11,062,880
Chester	184,130	67,320	348,750	194,920	5,290,970	907,820	1,267,730	0	8,261,640
Chesterfield	1,066,610	92,580	1,307,980	313,090	2,048,120	508,250	494,330	0	5,830,960
Clarendon	448,760	50,270	955,260	0	872,960	307,630	214,750	7,820	2,857,450
Colleton	885,600	129,460	1,052,850	298,350	11,011,460	482,880	333,570	0	14,194,170
Darlington	3,263,690	359,910	1,427,840	324,290	47,047,930	166,580	0	0	52,590,240
Dillon	1,379,520	160,290	480,460	87,100	1,535,420	514,450	0	0	4,157,240
Dorchester	3,897,920	252,750	769,180	446,360	5,377,410	553,320	427,060	25,190	11,749,190
Edgefield	886,550	116,380	796,280	694,550	1,717,670	247,390	66,770	0	4,525,590
Fairfield	1,425,410	81,890	526,550	15,430	62,167,140	858,440	324,110	1,100	65,400,070
Florence	8,028,700	988,000	1,050,770	341,660	5,887,550	921,990	408,830	200	17,627,700
Georgetown	3,443,160	253,070	1,122,910	109,810	481,080	165,230	0	76,330	5,651,590
Greenville	22,994,970	2,522,110	1,387,780	1,595,520	30,588,250	1,245,600	4,750,820	30,780	65,115,830

County	Communicat. Companies	Cable Television Companies	Electric Coops	Pipelines	Power Companies	Railroads	Local Telephone Companies	Water Companies	County Total
Greenwood	71,090	165,240	3,820	164,610	7,132,010	588,090	2,750,490	10,250	10,885,600
Hampton	931,280	51,240	640,160	92,030	2,306,320	649,350	633,280	0	5,303,660
Horry	8,531,670	1,555,460	3,847,560	75,100	808,170	62,970	1,277,500	0	16,158,430
Jasper	38,470	77,320	748,920	1,240	2,045,900	633,780	637,290	15,060	4,197,980
Kershaw	2,544,260	289,530	1,473,070	855,540	2,654,550	458,710	104,070	600	8,380,330
Lancaster	980	107,080	548,900	115,440	4,295,930	319,490	1,866,000	0	7,253,820
Laurens	2,432,820	512,670	1,523,320	192,850	2,882,270	909,990	581,200	90	9,035,210
Lee	433,310	50,760	346,220	138,040	1,239,280	231,010	108,520	0	2,547,140
Lexington	6,847,730	650,290	3,412,410	760,830	22,289,990	1,244,720	2,497,790	834,820	38,538,580
McCormick	142,420	24,860	363,130	315,030	630,160	302,100	135,790	0	1,913,490
Marion	1,838,120	159,770	513,950	105,610	2,277,870	394,940	38,230	0	5,328,490
Marlboro	1,346,660	158,990	763,410	95,670	1,156,170	254,100	0	0	3,775,000
Newberry	2,062,420	15,470	1,093,670	107,640	3,214,940	864,600	167,610	0	7,526,350
Oconee	3,464,130	286,080	2,199,110	0	119,546,610	763,640	64,540	57,780	126,381,890
Orangeburg	3,454,440	45,400	1,279,600	2,365,110	3,217,080	556,750	1,242,010	22,040	12,182,430
Pickens	4,635,010	135,960	2,099,050	0	14,650,720	581,770	251,600	4,040	22,358,150
Richland	26,524,820	1,063,590	1,522,180	995,680	34,676,660	2,174,970	924,230	441,980	68,324,110
Saluda	256,440	63,990	763,810	104,190	1,420,520	233,230	325,910	60	3,168,150
Spartanburg	12,599,550	98,390	1,212,620	3,444,790	10,811,070	2,595,090	2,491,190	53,250	33,305,950
Sumter	3,016,760	367,710	1,310,340	133,800	4,372,270	1,025,770	365,310	86,450	10,678,410
Union	1,739,220	106,040	301,190	112,760	2,165,460	560,770	156,180	5,240	5,146,860
Williamsburg	1,071,780	72,450	1,084,310	43,760	1,430,460	742,610	285,140	2,030	4,732,540
York	2,855,750	205,890	2,740,980	728,730	194,081,540	576,230	5,185,450	830,920	207,205,490
Total	181,649,960	16,093,690	58,731,280	26,340,950	709,841,860	28,921,245	45,297,662	4,471,740	1,071,348,387

PRIVATE CARLINE AND AIRLINE ACCOUNTS
TAX YEAR 1994

There were 197 active private carline accounts for the 1994 property tax year with a total equalized assessment of \$6,369,337 with total tax collections of \$1,458,578.34.

There were 19 active airline accounts for the 1994 property tax year with a total equalized assessment of \$16,922,961 and total tax collections of \$3,875,358.24.

BUSINESS PERSONAL PROPERTY ACCOUNTS
TAX YEAR 1994

There were 110,509 active business personal property accounts for the 1994 property tax year with a total assessed value of \$518,378,260.

TABLE 26 - SALES AND USE TAX ACCOUNTS
1994-1995

SALES TAX ACCOUNTS

Total Active Accounts on July 1, 1994	99,468
New Accounts (7/1/94 - 6/30/95)	<u>19,385</u>
 Total	 118,853
Accounts Closed (7/1/94 - 6/30/95)	<u>15,351</u>
 Total Sales Tax Accounts on June 30, 1995	 103,502

USE TAX ACCOUNTS

Total Active Accounts on July 1, 1994	10,589
New Accounts (7/1/94 - 6/30/95)	<u>708</u>
 Total	 11,297
Accounts Closed (7/1/94 - 6/30/95)	<u>707</u>
 Total Use Tax Accounts on June 30, 1995	 10,590

TABLE 27 - 1994 GROSS AND NET TAXABLE SALES BY COUNTY

County	Businesses Reporting	Gross Sales	Net Taxable Sales
Abbeville	491	\$127,557,355.82	\$64,689,376.37
Aiken	3351	1,421,492,648.61	782,789,543.39
Allendale	264	119,069,842.98	30,907,639.73
Anderson	3835	1,994,884,754.22	1,086,383,520.06
Bamberg	378	132,012,961.31	56,980,195.46
Barnwell	552	157,322,360.89	92,496,498.89
Beaufort	3434	1,772,622,551.85	1,256,956,114.73
Berkeley	2458	1,796,524,944.93	588,572,260.44
Calhoun	266	78,279,549.09	25,660,259.52
Charleston	8790	6,212,098,066.40	3,223,706,159.23
Cherokee	1107	432,598,037.96	261,917,938.62
Chester	743	380,256,844.55	135,880,460.50
Chesterfield	1035	316,675,869.73	172,436,009.60
Clarendon	736	327,874,729.43	114,461,397.90
Colleton	1026	392,766,260.71	201,968,943.69
Darlington	1559	790,518,134.26	283,748,794.42
Dillon	704	328,884,392.15	152,480,556.26
Dorchester	1852	757,715,878.10	423,031,451.19
Edgefield	437	178,586,707.45	53,209,166.23
Fairfield	430	138,849,288.25	65,195,976.73
Florence	3636	2,820,648,289.34	1,246,881,389.15
Georgetown	1503	749,543,734.85	362,600,186.01
Greenville	9679	8,090,569,184.47	3,491,393,857.96
Greenwood	1614	810,634,325.06	510,835,342.00
Hampton	498	195,081,212.11	75,621,569.40
Horry	7822	3,664,105,835.60	2,667,540,132.37
Jasper	453	208,708,617.55	94,479,859.37
Kershaw	1232	584,996,802.09	236,665,968.96
Lancaster	1394	499,870,703.26	290,313,294.56
Laurens	1284	481,249,504.99	263,836,268.87
Lee	409	123,698,681.99	47,097,907.59
Lexington	5513	3,322,348,839.84	1,672,721,886.59
McCormick	202	56,291,295.00	23,602,393.00
Marion	888	282,231,590.22	156,375,899.84
Marlboro	633	226,753,970.68	99,667,027.10
Newberry	872	536,435,848.76	185,970,812.78
Oconee	1455	582,815,131.66	356,749,688.30
Orangeburg	2438	1,149,011,580.89	546,884,952.58
Pickens	2121	915,196,514.87	521,316,836.16
Richland	7684	6,225,604,099.80	3,779,854,822.38
Saluda	347	108,952,832.38	43,794,599.37
Spartanburg	6276	4,572,617,766.88	1,984,160,051.78
Sumter	2152	1,180,033,020.12	597,169,922.73
Union	665	205,245,422.36	130,347,592.17
Williamsburg	858	413,712,923.97	205,278,584.94
York	3695	1,980,780,740.85	986,275,170.41
Unallocated	8441	4,864,693,635.06	1,052,690,408.18
State Total	107,212	\$62,708,423,283.34	\$30,703,598,687.51

**TABLE 28 - GROSS RECEIPTS BY CITY AND COUNTY
JANUARY - DECEMBER 1994**

City and County	Gross Sales	City and County	Gross Sales
Abbeville	\$68,646,936.98	Pendleton	21,447,259.33
Calhoun Falls	6,248,446.00	Starr	***
Donalds	1,382,988.00	West Pelzer	1,844,660.00
Due West	5,220,224.99	Williamston	25,987,238.94
Honea Path*	***	Unincorporated Areas	1,108,562,143.65
Lowndesville	0.00	Anderson County	1,994,884,754.22
Ware Shoals*	***		
Unincorporated Areas	41,713,061.85	Bamberg	51,985,305.60
Abbeville County	127,557,355.82	Denmark	32,540,352.01
		Ehrhardt	7,972,825.00
Aiken	294,290,155.28	Govan	***
Burnettown	***	Olar	712,140.00
Jackson	8,470,888.80	Unincorporated Areas	38,800,756.70
Monetta*	***	Bamberg County	132,012,961.31
New Ellenton	5,397,514.33		
North Augusta	*220,125,506.56	Barnwell	62,712,558.60
Perry	***	Blackville	4,665,562.00
Salley	878,897.00	Elko	1,139,283.00
Wagener	11,640,587.00	Hilda	969,323.00
Windsor	***	Kline	***
Unincorporated		Snelling	***
\$876,703,993.64		Williston	39,770,990.69
Aiken County	1,421,492,648.61	Unincorporated Areas	47,874,122.60
		Barnwell County	157,322,360.89
Allendale	79,093,467.00		
Fairfax	6,160,229.40	Beaufort	190,623,848.72
Sycamore	609,853.00	Bluffton	5,778,658.00
Ulmers	***	Hilton Head Island	957,424,148.06
Unincorporated Areas	33,170,727.58	Port Royal	26,668,124.41
Allendale County	119,069,842.98	Yemassee*	488,354.60
		Unincorporated Areas	591,639,418.06
Anderson	690,456,218.70	Beaufort County	1,772,622,551.85
Belton	62,511,084.87		
Clemson*	0.00		
Honea Path*	45,261,717.27		
Iva	7,148,625.00		
Pelzer	30,651,707.46		

City and County	Gross Sales	City and County	Gross Sales
Bonneau	1,481,469.60	Chester	82,218,644.76
Goose Creek	108,402,211.70	Fort Lawn	2,678,962.00
Hanahan	44,929,769.00	Great Falls	15,289,648.49
Jamestown	659,204.00	Lowrys	***
Moncks Corner	794,356,648.88	Richburg	33,996,221.00
St. Stephens	21,817,571.00	Unincorporated Areas	245,876,097.30
Summerville*	73,516,777.36	Chester County	380,256,844.55
Unincorporated Areas	751,361,293.39	Cheraw	134,205,483.78
Berkeley County	1,796,524,944.93	Chesterfield	23,513,711.00
Cameron	13,181,943.00	Jefferson	5,540,858.60
St. Matthews	29,651,995.29	McBee	6,421,286.40
Unincorporated Areas	35,445,610.80	Mt. Croghan	***
Calhoun County	78,279,549.09	Pageland	56,289,847.52
Awendaw	0.00	Patrick	2,989,343.00
Charleston	1,817,815,725.71	Ruby	466,041.00
Folly Beach	21,716,656.55	Unincorporated Areas	87,134,038.43
Hollywood	26,463,406.00	Chesterfield County	316,675,869.73
Isle of Palms	42,788,134.41	Manning	181,423,927.60
James Island	18,486,728.65	Paxville	808,060.00
Kiawah Island	42,108,692.00	Summerton	13,946,740.00
Lincolnton	***	Turbeville	19,200,872.84
McClellanville	10,821,582.00	Unincorporated Areas	112,495,128.99
Meggett	422,254.09	Clarendon County	327,874,729.43
Mt. Pleasant	399,696,364.69	Cottageville	2,320,357.00
North Charleston*	3,154,729,549.47	Edisto Beach	15,582,532.40
Ravenel	19,673,026.60	Lodge	***
Seabrook Island	14,592,119.00	Smoaks	***
Sullivan's Island	4,211,358.00	Walterboro	218,684,000.52
Summerville*	1,930,772.00	Williams	***
Unincorporated Areas	636,591,790.23	Unincorporated Areas	154,305,039.79
Charleston County	6,212,098,066.40	Colleton County	392,766,260.71
Blacksburg	14,436,007.40	Darlington	230,465,617.40
Gaffney	156,587,956.90	Hartsville	229,644,831.62
Unincorporated Areas	261,574,073.66	Lamar	9,683,806.80
Cherokee County	432,598,037.96	Society Hill	5,131,660.00
		Unincorporated Areas	315,592,218.44
		Darlington County	790,518,134.26

City and County	Gross Sales	City and County	Gross Sales
Dillon	142,248,884.60	Unincorporated Areas	269,942,998.19
Lake View	10,220,170.40	Georgetown County	749,543,734.85
Latta	25,102,423.42		
Unincorporated Areas	151,312,913.73	City View	64,660,937.00
Dillon County	328,884,392.15	Fountain Inn*	35,827,017.64
		Greenville	1,903,414,603.42
Harleyville	3,930,420.00	Greer*	215,410,017.32
North Charleston*	38,565,606.53	Mauldin	117,619,990.89
Reevesville	2,003,000.00	Simpsonville	133,334,207.47
Ridgeville	2,033,396.00	Travelers Rest	90,179,627.95
St. George	36,256,211.80	Woodside	0.00
Summerville*	355,911,830.09	Unincorporated Area	5,530,122,782.78
Unincorporated Areas	319,015,413.68	Greenville County	8,090,569,184.47
Dorchester County	757,715,878.10		
		Greenwood	441,448,140.60
Edgefield	9,366,091.20	Hodges	1,181,982.20
Johnston	34,469,027.23	Ninety Six	6,244,776.00
North Augusta*	***	Troy	***
Trenton	622,293.00	Ware Shoals*	13,675,748.00
Unincorporated Areas	133,988,920.02	Unincorporated Areas	348,033,761.26
Edgefield County	178,586,707.45	Greenwood County	810,634,325.06
Ridgeway	1,956,846.00	Brunson	1,756,651.00
Winnsboro	36,143,959.00	Estill	32,179,869.65
Unincorporated Areas	100,748,483.25	Furman	***
Fairfield County	138,849,288.25	Gifford	***
		Hampton	65,295,780.21
Coward	3,170,902.00	Luray	***
Florence	1,359,540,697.84	Scotia	***
Johnsonville	10,328,954.72	Varnville	39,242,388.00
Lake City	112,767,749.14	Yemassee*	10,520,885.25
Olanta	8,323,379.40	Unincorporated Areas	42,908,485.00
Pamplico	31,299,621.00	Hampton County	195,081,212.11
Quinby	4,734,444.00		
Scranton	2,335,956.00	Atlantic Beach	5,500,190.85
Timmons ville	29,889,831.20	Aynor	11,650,383.40
Unincorporated Area	1,258,256,754.04	Briarcliffe Acres	***
Florence County	2,820,648,289.34	Conway	256,421,569.49
		Loris	62,105,785.00
Andrews*	216,753,066.00	Myrtle Beach	980,625,455.47
Georgetown	258,327,843.66	North Myrtle Beach	340,836,044.80
Pawleys Island	4,519,827.00	Surfside Beach	70,057,156.52

City and County	Gross Sales
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Unincorporated Areas	1,936,909,250.07
Horry County	3,664,105,835.60
Hardeeville	34,920,919.75
Ridgeland	84,739,641.00
Unincorporated Areas	89,048,056.80
Jasper County	208,708,617.55
Bethune	4,915,479.00
Camden	105,910,643.80
Elgin	10,184,941.39
Unincorporated Areas	463,985,737.90
Kershaw County	584,996,802.09
Heath Springs	2,594,723.00
Kershaw	28,961,128.00
Lancaster	237,379,588.74
Unincorporated Areas	230,935,263.52
Lancaster County	499,870,703.26
Clinton	107,974,659.00
Cross Hill	800,588.00
Fountain Inn*	3,376,115.00
Gray Court	3,233,443.00
Laurens	161,027,213.79
Ware Shoals*	***
Waterloo	***
Unincorporated Areas	204,349,808.20
Laurens County	481,249,504.99
Bishopville	52,266,360.18
Lynchburg	3,862,548.00
Unincorporated Areas	67,569,773.81
Lee County	123,698,681.99
Batesburg*	80,128,233.87
Cayce	283,198,554.19
Chapin	201,959,342.71
Columbia*	11,422,554.20
Gaston	8,488,250.00
Gilbert	5,663,646.00
Irmo*	20,317,762.00

City and County	Gross Sales
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Leesville	14,655,741.60
Lexington	182,420,489.45
Pelion	8,619,560.00
Pine Ridge	2,085,500.00
South Congaree	5,452,531.00
Springdale	13,730,199.00
Summit	0.00
Swansea	8,205,579.99
West Columbia	283,486,966.86
Unincorporated Area	2,192,513,928.97
Lexington County	3,322,348,839.84
McCormick	44,403,766.00
Parksville	***
Plum Branch	***
Unincorporated Areas	11,296,754.00
McCormick County	56,291,295.00
Marion	89,302,384.80
Mullins	69,575,320.92
Nichols	10,234,585.00
Sellers	366,771.20
Unincorporated Areas	112,752,528.30
Marion County	282,231,590.22
Bennettsville	95,867,160.01
Blenheim	***
Clio	1,514,283.00
McColl	6,229,792.40
Tatum	25,830,724.14
Unincorporated Areas	97,116,613.13
Marlboro County	226,753,970.68
Chappells	***
Little Mountain	3,897,206.00
Newberry	210,001,957.36
Peak	***
Pomaria	1,049,634.40
Prosperity	16,220,872.00
Silverstreet	***
Whitmire	5,315,613.80

City and County	Gross Sales
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Unincorporated Areas	298,501,251.20
Newberry County	536,435,848.76

Salem	739,835.00
Seneca	134,590,747.81
Walhalla	19,248,969.00
West Union	5,579,792.00
Westminster	32,308,494.40
Unincorporated Areas	390,347,293.45
Oconee County	582,815,131.66

Bowman	2,124,064.00
Branchville	2,855,951.00
Cope	***
Cordova	342,484.00
Elloree	11,923,149.20
Eutawville	3,011,324.00
Holly Hill	29,611,329.80
Livingston	***
Neeses	753,467.00
North	14,623,107.00
Norway	7,192,297.00
Orangeburg	467,178,457.55
Rowesville	627,275.00
Santee	27,710,903.80
Springfield	10,191,126.40
Vance	2,396,968.00
Woodford	***
Unincorporated Areas	566,739,953.14
Orangeburg County	1,149,011,580.89

Central	5,985,777.00
Clemson*	84,391,994.88
Easley	364,761,992.63
Liberty	17,795,905.20
Norris	2,167,116.00
Pickens	144,364,404.11
Six Mile	1,607,428.40
Unincorporated Areas	294,121,896.65
Pickens County	915,196,514.87

City and County	Gross Sales
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Arcadia Lakes	***
Blythewood	38,487,774.00
Columbia*	2,256,166,846.92
Eastover	1,921,633.00
Forest Acres	178,745,947.01
Irmo*	12,964,558.10
Unincorporated Areas	3,737,286,139.77
Richland County	6,225,604,099.80

Batesburg*	***
Monetta*	0
Ridge Spring	11,322,777.98
Saluda	43,101,653.00
Ward	***
Unincorporated Areas	53,923,654.40
Saluda County	108,952,832.38

Campobello	3,853,338.00
Central Pacolet	***
Chesnee	30,801,356.02
Cowpens	5,248,146.00
Duncan	13,038,275.54
Greer*	13,293,590.40
Inman	20,124,253.93
Landrum	15,254,778.86
Lyman	37,544,079.62
Pacolet	10,830,506.00
Pacolet Mills	***
Spartanburg	1,338,810,455.12
Wellford	11,591,008.69
Woodruff	45,556,831.26
Unincorporated Area	3,026,651,874.44
Spartanburg County	4,572,617,766.88

Mayesville	716,919.00
Pinewood	3,093,588.00
Sumter	646,620,952.59
Unincorporated Areas	529,601,560.53
Sumter County	1,180,033,020.12

City and County	Gross Sales	City and County	Gross Sales
Carlisle	1,048,948.00	Clover	59,135,948.87
Jonesville	6,770,455.05	Fort Mill	37,253,599.60
Lockhart	***	Hickory Grove	***
Union	116,377,466.11	McConnells	***
Unincorporated Areas	80,939,801.20	Rock Hill	769,407,033.02
Union County	205,245,422.36	Sharon	3,129,795.00
Andrews*	***	Smyrna	***
Greeleyville	8,141,894.00	Tega Cay	670,822.00
Hemingway	53,907,052.00	York	110,650,913.46
Kingstree	124,634,066.97	Unincorporated Areas	998,040,731.90
Lane	1,314,961.00	York County	1,980,780,740.85
Stuckey	***	Municipal Total	28,745,929,163.84
Unincorporated Areas	221,998,586.00	County Total	29,097,800,484.44
Williamsburg County	413,712,923.97	Unallocated Total	4,864,693,635.06
		STATE TOTAL	\$62,708,423,283.34

* Cities are located in more than one county.

*** These cities do not have enough businesses to allow disclosure of the gross receipts. To do so would violate the confidentiality of the businesses. The state total includes the amount of gross receipts for these cities.

**TABLE 29 - GROSS AND NET TAXABLE SALES
BY STANDARD INDUSTRIAL CODE
JANUARY - DECEMBER 1994**

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
0100	Crop Production	68	\$ 61,970,431.00	\$ 10,610,370.00
0270	Animal Specialties	12	61,800,660.00	296,727.00
0780	Landscape & Horticulture	87	7,555,040.20	4,437,902.20
0810	Forestry	3	***	***
0910	Fishing, Hatcheries	9	54,056.00	32,492.00
1100	Coal Mining	1	***	***
1300	Oil & Gas Extraction	1	***	***
1400	Mining of Non-Metallic Minerals	7	4,688,592.00	1,298,739.00
1520	General Building Contractors	55	70,869,171.00	41,143,760.73
1611	Highway & Street Construction	15	24,902,338.00	7,033,704.00
1620	Heavy Construction, Except Hwy.	7	836,921.00	257,863.00
1711	Plumbing, Heating, A/C	134	139,863,155.40	59,138,098.40
1721	Painting, Papering, Decorating	11	773,355.00	767,033.00
1731	Electrical Work	31	13,503,516.40	2,986,162.40
1740	Masonry, Stonework, Plastering	9	9,726,508.00	4,990,535.00
1750	Carpentry, Flooring	38	12,015,551.80	7,832,324.80
1761	Roofing, Sheet Metal Work	9	10,973,087.00	6,197,579.00
1771	Concrete Work	25	16,536,586.00	14,806,273.00
1781	Water Well Drilling	2	***	***
1790	Miscellaneous Trade Contractors	75	20,059,419.00	8,537,271.00
2000	Food and Kindred Products	8	1,210,155.00	816,915.00
2010	Meat Products	108	211,056,452.60	15,578,672.60
2020	Dairy Products	8	11,388,183.00	429,856.00
2084	Wines, Brandy, Brandy Spirits	18	4,545,646.00	4,502,917.00
2086	Bottled, Canned Soft Drinks	15	141,968,880.00	18,307,865.00
2100	Tobacco Manufacturers	5	4,163,801.00	539,516.00
2200	Textile Mill Products	54	310,768,632.00	46,370,758.00
2300	Apparel & Other Textile Fabrics	28	244,685,252.40	1,810,086.40
2400	Lumber & Wood Products	59	120,576,036.20	3,807,630.20
2500	Furniture & Fixtures	21	1,248,869.03	657,008.00
2600	Paper & Allied Products	20	201,969,616.00	6,723,435.00
2700	Printing & Publishing	228	126,290,499.00	70,874,854.39
2711	Newspapers - Manufacturing	6	2,838,811.00	408,326.00
2712	Newspapers - Non-manufacturing	2	***	***
2800	Chemicals	46	335,487,778.44	13,482,947.56
2900	Petroleum Products	22	34,278,293.60	6,283,918.40
3000	Rubber, Misc. Plastic Products	5	7,889,288.00	393,321.00
3100	Leather/Leather Prod/Shoe Repair	1	***	***
3200	Stone, Glass & Concrete Products	45	35,538,334.00	9,320,833.00
3300	Primary Metal Products	19	41,432,857.00	1,400,600.00
3400	Fabricated Metal Products	108	117,397,390.80	20,920,741.59

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
3500	Machinery, Except Electrical	89	92,494,797.00	8,525,613.00
3570	Computing & Accounting Machines	1	***	***
3600	Electronic & Electrical Machinery	44	149,876,256.00	8,868,460.00
3630	Household Appliances	3	***	***
3700	Transportation Equipment	17	24,259,044.00	2,977,911.00
3800	Scientific & Medical Instruments	14	1,701,751.00	1,028,239.00
3900	Misc. Manufacturing Products	219	245,378,685.81	27,224,365.11
4011	Railroads	1	***	***
4200	Trucking & Warehousing	12	2,971,786.90	1,387,593.00
4500	Air Transportation	8	3,314,028.00	2,043,233.00
4800	Communication Industries	336	1,056,118,394.66	871,482,212.02
4813	Telephone/Telegraph Communic.	80	123,980,432.77	117,746,255.41
4900	Electric, Gas & Water Services	96	2,581,995,900.60	964,889,435.60
5010	Motor Vehicles/Auto Equipment	1315	3,456,821,234.76	1,088,833,920.03
5020	Furniture/Home Furnishings	1067	563,920,593.56	401,954,558.16
5030	Lumber/Building Materials	21	29,597,986.00	15,139,534.00
5040	Sporting/Photographic/Hobby Items	710	189,444,745.63	97,431,936.78
5050	Metals & Minerals, Except Oil	12	134,692,186.00	507,831.00
5060	Electrical Goods	36	30,073,047.00	16,974,053.00
5070	Hardware/Plumbing/Heating Equip.	803	645,210,891.30	288,921,392.02
5080	Industrial & Farm Machinery	344	412,046,792.79	112,429,945.79
5081	Computers and Peripheral Equip.	742	366,658,676.05	90,613,843.51
5086	Professional & Medical Equip.	533	1,202,325,331.64	218,558,409.60
5099	Other Durable Goods	1702	650,160,344.53	420,599,966.72
5110	Paper and Paper Products	22	111,887,542.00	28,889,520.00
5120	Drug and Sundries	17	14,361,355.00	4,534,837.00
5130	Apparel, Piece Goods and Notions	13	1,197,118.00	492,006.00
5140	Foodstuffs & Related Products	22	128,269,770.00	2,344,533.00
5150	Farm Products Raw Materials	1	***	***
5160	Chemicals & Allied Products	24	3,861,972.00	756,775.00
5170	Petroleum & Petroleum Products	35	230,970,560.00	9,451,782.00
5180	Beer, Wine & Alcoholic Beverages	12	111,675,808.00	757,375.00
5191	Farm Supplies	13	5,045,604.40	2,276,134.40
5199	Other Non-Durable Goods	3	***	***
5211	Building Material Dealers	2209	5,037,489,975.98	2,193,354,843.69
5251	Hardware Stores	293	151,003,942.49	100,234,771.02
5261	Nurseries/Garden Shops	444	95,572,428.18	29,671,844.46
5271	Mobile Home Dealers	454	522,896,453.13	142,776,584.33
5311	Department Stores	405	1,274,803,239.55	1,219,862,704.01
5331	Variety Stores	2249	1,564,685,947.27	1,314,285,024.62
5398	Flea Markets	6605	87,532,880.48	43,016,844.95
5399	Misc. Merchandise Stores	2649	1,404,938,270.88	809,381,703.64
5411	Grocery Stores	5212	7,174,345,585.67	4,653,813,558.27
5431	Fruit/Vegetable Markets	324	38,044,963.00	7,255,565.00
5460	Bakeries	181	29,197,375.88	15,153,770.37
5499	Other Food Stores	1051	471,801,599.50	156,914,071.64
5511	New/Used Car Dealers	1062	2,821,978,263.81	861,625,676.20
5521	Used Car Dealers	1307	498,305,502.50	186,846,088.50

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
5531	Auto/Home Supply Stores	2799	1,312,816,553.72	657,759,216.16
5541	Gasoline Service Stations	1779	2,045,018,954.23	337,820,090.03
5571	Motorcycle Dealers	43	38,783,135.00	14,736,524.00
5599	Boat/Recreational Dealers	324	242,868,608.80	85,760,127.00
5600	Apparel & Accessory Stores	4521	1,710,382,102.75	1,370,788,468.27
5700	Furniture & Home Furnishings	2995	1,386,585,328.44	997,772,003.94
5812	Eating Places	10283	3,606,830,225.90	3,111,313,299.81
5813	Drinking Places	1285	99,492,272.01	91,475,368.59
5912	Drug Stores	855	1,227,082,016.60	465,048,230.27
5921	Liquor Stores	1028	217,131,544.99	181,362,229.33
5931	Used Merchandise Stores	428	23,069,975.07	19,120,211.07
5941	Sporting Goods/Bicycle Shops	775	344,072,902.00	149,348,983.58
5942	Book Stores	940	501,155,192.77	280,541,641.82
5944	Jewelry Stores	936	220,192,188.75	198,845,601.11
5947	Gift, Novelty & Souvenir Stores	1592	117,600,543.35	110,001,414.25
5961	Mail Order Houses	277	84,696,908.61	61,151,751.83
5963	Arts & Crafts (\$20 license fee)	2676	2,888,488.46	2,205,812.69
5965	Nonresident Retailers	47	54,238,353.00	23,722,768.00
5983	Fuel Oil Dealers	383	1,010,136,668.39	60,304,321.06
5984	LP Gas Dealers	105	224,062,843.79	24,712,063.81
5992	Florists	1544	136,302,972.31	89,845,014.60
5993	Cigar Stores & Stands	61	25,910,412.00	10,468,942.00
5994	News Dealers & Newsstands	14	2,406,302.00	1,832,129.00
5999	Other Misc. Retail Operations	22307	7,649,668,543.22	2,499,110,062.06
6000	Banking	22	1,225,002.00	811,136.00
6120	Savings & Loan Associations	2	***	***
6142	Federal Credit Unions	1	***	***
6146	Installment Finance Companies	104	1,783,074.00	1,413,638.00
6300	Insurance Carriers	2	***	***
6500	Real Estate	37	12,952,255.00	10,862,656.00
6799	Misc. Investors	2	***	***
7011	Hotels, Motels, Tourist Courts	2137	1,310,129,362.28	1,256,346,251.68
7021	Rooming & Boarding Houses	89	14,651,033.00	14,556,418.00
7030	Campsite & Trailer Parks	38	4,208,840.87	2,730,596.39
7210	Laundry & Garment Services	928	129,316,381.21	115,298,695.44
7215	Coin-Operated Laundry	54	1,952,039.00	955,611.00
7221	Photographic Studios	1175	240,678,203.40	141,133,828.78
7231	Beauty Shops	1383	67,949,111.04	40,058,148.61
7241	Barber Shops	44	516,430.51	261,929.30
7261	Funeral Services	433	117,359,295.49	68,556,720.30
7291	Tax Return Preparation	31	1,123,994.00	602,061.00
7299	Misc. Personal Services	234	23,894,528.99	11,208,473.11
7310	Advertising	277	100,630,656.42	34,546,574.40
7312	Outdoor Advertising	2	***	***
7332	Blueprinting & Photocopying	66	11,592,702.80	7,374,090.80
7370	Computer/Data Processing Services	130	114,265,415.40	18,073,072.13
7372	Computer Software	610	161,429,052.93	84,121,535.86

Code	Classification	Number of Businesses	Gross Sales Amount	Net Taxable Sales Amount
7394	Rental/Lease of Tangible Property	1675	675,563,501.29	525,892,252.97
7399	Other Business Services	828	181,114,244.00	78,684,248.35
7500	Auto Repair Services & Garages	2685	598,794,770.26	178,505,035.19
7512	Automobile Rental	201	113,346,345.34	55,898,583.36
7600	Other Repair Services	796	131,139,645.89	46,853,476.86
7800	Fair Retailers & Vendors	34	2,076,512.00	2,046,526.00
7832	Motion Picture Theaters	26	2,298,713.00	2,291,960.00
7911	Dance Halls, Studios & Schools	2	***	***
7929	Entertainers and Groups	5	1,252,784.00	1,252,784.00
7932	Billiard & Pool Establishments	7	56,415.00	54,796.00
7933	Bowling Alleys	10	1,023,926.51	685,038.51
7941	Sports Clubs/Promoters	2	***	***
7948	Race Tracks/Operations	3	***	***
7992	Public Golf Courses	25	5,751,904.00	4,847,682.00
7993	Coin-Operated Amusement Devices	57	2,779,129.04	726,107.04
7996	Amusement Parks	5	9,117,134.00	9,117,134.00
7997	Membership Recreation Clubs	148	41,348,478.00	19,971,769.11
8000	Medical and Health Services	392	145,768,767.86	75,648,250.56
8111	Legal Services	2	***	***
8200	Educational Services	12	530,367.00	218,216.00
8300	Family Services, Day Care	3	***	***
8611	Business Associations	18	8,241,881.00	4,545,081.00
8621	Professional Associations	3	***	***
8641	Civic, Social, Fraternal Organ.	24	3,607,836.20	3,352,711.20
8651	Political Organizations	1	***	***
8661	Religious Organizations	7	39,014.06	39,014.06
8911	Architectural/Engineering Services	10	1,082,997.00	801,048.00
8931	Accounting, Auditing, Bookkeeping	21	188,534.00	53,877.00
8999	Miscellaneous Services	62	16,547,001.00	13,025,803.00
9999	Non-Classifiable Businesses	37	1,430,494.00	105,636.00
GRAND TOTAL		107,212	\$62,708,423,283.34	\$30,703,598,687.51

*** For classifications with fewer than five businesses reporting, this symbol is used in place of an amount in order to protect the confidentiality of the businesses. The amounts are included in the total, however.

**TABLE 30 - LOCAL OPTION SALES AND USE TAX COLLECTIONS
BY COUNTY AND MUNICIPALITY 1994-1995**

County and Municipality	Tax Collected
Abbeville County	
Abbeville	\$465,246.74
Calhoun Falls	65,186.75
Donalds	10,109.38
Due West	25,137.04
Honea Path	14,260.03
Lowndesville	220.77
Ware Shoals	13,039.73
Unincorporated	212,722.07
County Total	805,922.51
Allendale County	
Allendale	158,147.28
Fairfax	50,464.41
Sycamore	2,257.51
Ulmers	3,170.98
Unincorporated	192,399.07
County Total	406,439.25
Bamberg County	
Bamberg	211,202.52
Denmark	233,271.59
Ehrhardt	26,030.75
Govan	118.62
Olar	4,804.60
Unincorporated	197,901.56
County Total	673,329.64
Charleston County	
Awenda	2,220.20
Charleston	13,825,452.74
Folly Beach	126,591.18
Hollywood	135,849.66
Isle of Palms	450,507.81
James Island	124,370.11
Kiawah Island	422,062.30
Lincolntonville	6,387.69
McClellanville	33,360.66
Meggett	4,241.18

County and Municipality	Tax Collected
Mt. Pleasant	3,073,304.42
North Charleston	10,611,369.77
Ravenel	31,975.21
Seabrook Island	152,460.20
Sullivan's Island	45,717.32
Summerville	28,728.59
Unincorporated	6,530,308.26
County Total	35,604,907.30
Chester County	
Chester	321,575.51
Fort Lawn	17,830.08
Great Falls	91,944.70
Lowrys	817.39
Richburg	8,032.52
Unincorporated	949,823.43
County Total	1,390,023.63
Colleton County	
Cottageville	18,233.21
Edisto Beach	150,596.76
Lodge	2,850.10
Smoaks	3,015.16
Walterboro	1,277,205.39
Williams	13,073.22
Unincorporated	661,972.59
County Total	2,126,946.43
Edgefield County	
Edgefield	108,502.50
Johnston	138,606.45
North Augusta	10,782.62
Trenton	8,210.23
Unincorporated	367,375.49
County Total	633,477.29
Florence County	
Coward	20,553.90
Florence	5,386,072.11

County and Municipality	Tax Collected
Johnsonville	86,973.47
Lake City	579,546.85
Olanta	55,526.26
Pamplico	45,448.89
Quinby	43,443.19
Scranton	20,321.76
Timmons ville	114,269.39
Unincorporated	5,280,784.89
County Total	11,632,940.71
Hampton County	
Brunson	5,763.38
Estill	143,710.94
Fairfax	0.00
Furman	3,669.30
Gifford	688.96
Hampton	465,789.47
Luray	885.11
Scotia	4,125.09
Varnville	50,414.69
Yemassee	42,848.99
Unincorporated	187,195.39
County Total	905,091.32
Jasper County	
Hardeeville	253,133.79
Ridgeland	212,126.19
Unincorporated	430,526.57
County Total	895,786.55
Lancaster County	
Heath Springs	13,307.99
Kershaw	204,557.12
Lancaster	1,540,621.16
Unincorporated	1,403,458.26
County Total	3,161,944.53
McCormick County	
McCormick	188,859.91
Mt. Carmel	0.00
Parksville	337.14
Plum Branch	5,813.09
Unincorporated	135,405.12
County Total	330,415.26

County and Municipality	Tax Collected
Marion County	
Marion	736,667.07
Mullins	479,715.66
Nichols	26,019.46
Sellers	3,584.96
Unincorporated	530,040.77
County Total	1,776,027.92
Marlboro County	
Bennettsville	655,328.05
Blenheim	2,479.34
Clio	14,533.75
McColl	49,311.62
Tatum	2,540.71
Unincorporated	481,849.21
County Total	1,206,042.68
Saluda County	
Batesburg	5,277.99
Monetta	338.55
Ridge Spring	33,143.82
Saluda	261,611.03
Ward	987.88
Unincorporated	203,565.98
County Total	504,925.25
Unknown County	\$368,490.93
TOTAL	\$62,422,711.20

**TABLE 31 - COURT CASES OF THE DEPARTMENT OF REVENUE
1994-1995**

REGULATORY LITIGATION

Number of cases at the judicial level	25
Number of cases at the administrative law judge level	283
Number of cases (violations) resolved without a hearing	809

REVENUE LITIGATION

Number of cases at the judicial level	58
Number of cases at the administrative law judge level	12
Number of appeals	80
Number of mortgage foreclosures	761
Number of bankruptcies	7,279

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